

TORONTO CATHOLIC
DISTRICT SCHOOL BOARD

2020 - 2021 BUDGET ESTIMATES

Instructional
+
Non-Instructional
Book



Approved by Board of
Trustees on July 23, 2020



BOARD OF TRUSTEES

Catholic school trustees are the critical link between communities and school boards. Catholic ratepayers in City of Toronto elect 12 English Language Trustees to the Toronto Catholic District School Board during each municipal election. The Chair of the Board and the Vice-Chair are elected at the Inaugural meeting of the Board, and serve for one year.

Working together, a school trustee is responsible, as a member of the Board:

- To govern and set policy.
- To govern for the provision of curriculum, facilities, human and financial resources.
- To advocate for the needs of their communities.
- As a constituency representative, to explain the policies and decisions of the TCDSB to residents.

Trustees are available to help taxpayers, parents and others address any issues they may have about the Catholic school system.



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Ward 1: Etobicoke



Trustee Markus de Domenico
Ward 2: Etobicoke



Trustee Ida Li Preti
Ward 3: North York



Trustee Teresa Lubinski
Ward 4: Toronto/York/Etobicoke



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Ward 5: North York



Trustee Frank D'Amico, CD
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Ward 7: Scarborough/North York



Trustee Garry Tanuan
Ward 8: Scarborough



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Ward 9: Toronto



Trustee Daniel Di Giorgio
Ward 10: Toronto



Trustee Angela Kennedy
Ward 11: East York/Toronto



Trustee Nancy Crawford
Ward 12: Scarborough



Trustee Taylor Dallin
Student Trustee: All TCDSB Schools



Trustee Kathy Nguyen
Student Trustee: All TCDSB Schools

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EXECUTIVE SUMMARY

Balancing fiscal responsibility with service to our students

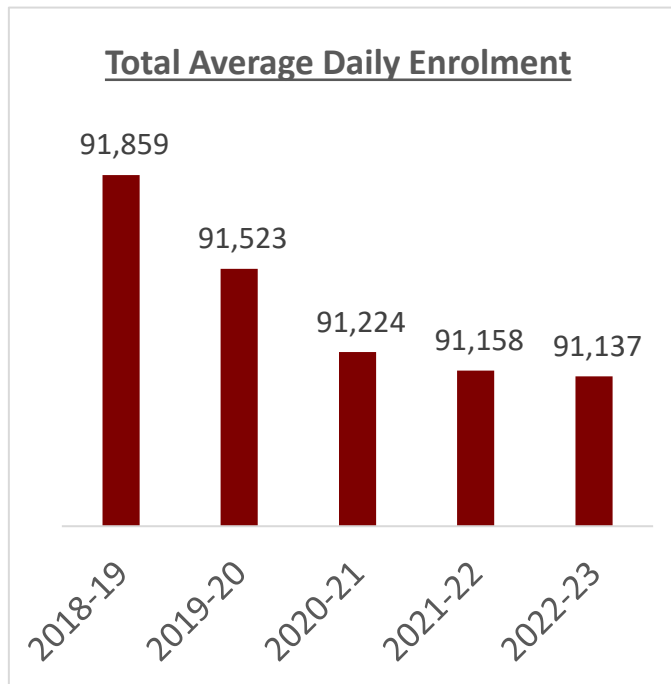
The Toronto Catholic District School Board's (TCDSB) budget process is largely about balancing the ongoing cost pressures associated with operating a large urban school board, and ensuring that students receive the best possible environment to encourage achievement and well-being through the lens of Catholic Faith.

TCDSB has made difficult decisions over the last few fiscal years to reduce staffing service levels in order to solve an ongoing deficit issue within the Board's previous budgets. This plan was called the "Multi-Year Recovery Plan" and was achieved two years earlier than expected.

For the 2020-21 Operating Budget Estimates, staff expect that service levels across all program and services areas will be maintained, and in some areas enhanced, in order to develop a balanced budget based on the announcements made by the Ministry of Education.



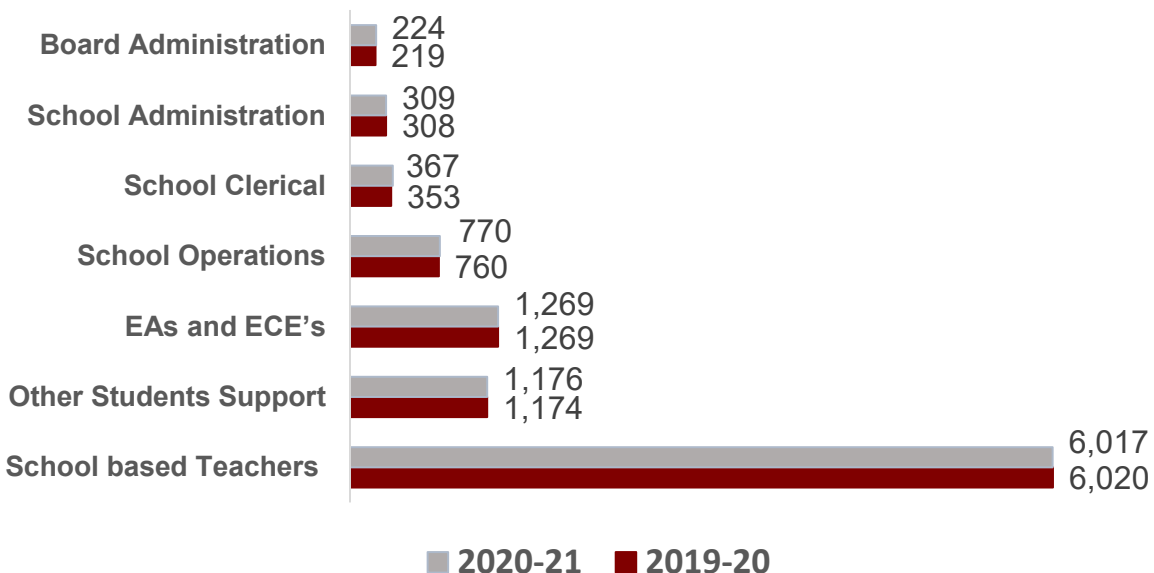
Our students and staff are at the Centre of the budget



The primary cost drivers of TCDSB's budget are student enrolment and the related staffing levels required in the classroom. Student Enrolment will decline by 299 students in the 2020-21 school year and is then expected to stabilize at this level for a few years subject to the COVID-19 Pandemic impacts.

TCDSB currently has 10,102 Full Time Equivalent (FTE) positions working at its 197 schools, Board Office and other administrative facilities. 2020-21 will see a net increase in staffing of 29.17 FTEs driven mostly by announcements made by the Ministry of Education (EDU)

Staffing Full Time Equivalents (FTEs)



**Note: School Clerical includes 13.9 new CUPE FTE from the System Priority Funding that have been included as a placeholder. These FTE may be redistributed to other employee categories subject to consultation with CUPE 1328. These consultations are ongoing and have not concluded before the publishing of this budget book.*

Provincial Announcement Highlights – Grants for Student Needs (GSN)

GSN Funding changes are nominal. The Ministry of Education noted that changes to grants and allocations in the GSNs will increase the average per pupil funding by approximately 2% or \$250 per pupil when compared to 2019-20. The GSN increases are largely due to new investments responding to the COVID-19 Pandemic, and additional funding resulting from the recently ratified central agreements with unions. Other adjustments to the Pupil Foundation Grant includes a \$0.49 amount for additional educational software licensing costs equating to approximately \$44K for the TCDSB.

Additional allocations from the Province are expected to respond to the COVID-19 Pandemic and Return to School Challenges.

The Ministry of Education announced new investments in order to respond to challenges brought on by the COVID-19 Pandemic. Provincially the funding provides \$10M in mental health supports for students returning to school in September, and \$15M to address technology related costs associated with distance/remote learning. The TCDSB allocations of these investments has not yet been announced, but will be incorporated in to the Revised Budget Estimates in the fall.



Secondary Class Sizes funded at 23 students to one teacher. As previously announced by the Ministry of Education, GSN funding for Elementary class sizes remain the same, however, the funding for Secondary classes for Grades 9-12 will be reduced from 28:1 to 23:1. The GSNs will provide funding according to this ratio and the Job Protection funding will continue in 2020-21 in order to ensure no teacher lay-offs arising from the transition towards 23:1. Funding for secondary students returning to school to complete more than 34 credits remain funded at the Continuing Education reduced rate.

Cost Adjustment for Online Learning. The Ministry of Education requires students to complete two online courses with a class size of 30:1, however, further updates are expected concerning the Opt-out clause that parents/guardians can exercise. The GSNs will include a cost adjustment to recognize the larger class size for students enrolled in online courses. The negative adjustment to the TCDSB amounts to approximately (\$391K).

Support for Students Fund replaces Local Priorities Fund. The GSNs introduced flexible funding to support the learning needs of students. This funding effectively replaces the Local Priorities Fund as both funds exist as a function of the central agreements. (It should be noted that for CUPE and APSSP this funding is now known as “System Priority Funding”). This new funding, which applies to all union groups has been critical to maintaining 67.5 Teacher, Education Assistant, Child and Youth Worker, Custodial and Special Education positions that had been lost when the Local Priority funding from 2018-19 had been removed. TCDSB had attempted to save these positions through a paid parking program, but that program did not materialize for a number of reasons. These positions are now able to be maintained with new funding stream and in fact, 47.5 new positions have been created.

GSNs provide more funding for the costs associated with staff absenteeism. The Ministry of Education responded to the increasing rate of staff absenteeism observed across all school boards in the province. The funding benchmark rate for Occasional Teachers increased by the cost of one additional day.

Additional funding for School Operations continues in 2020-21. Similar to previous GSN announcements in the past, the Ministry of Education increased the non-staff related funding benchmark rates by 2% in order mitigate increasing commodity costs, i.e. electricity, natural gas, water, insurance, etc.

Transportation funding for 2020-21 remains at approximately the same level. Overall, funding for 2020-21 remains at approximately the same level, however, the current Ministry of Education review of student transportation may affect future GSN provisions.

Additional Enveloping restrictions for Learning Opportunities Grant.

The GSNs for 2020-21 imposed further restrictions upon particular components of the Learning Opportunities Grant. The funding associated with the newly termed Experiential Learning Envelope and the Targeted Student Supports Envelope must be spent for the associated programs; and any unspent funds must be carried forward to the next fiscal year for

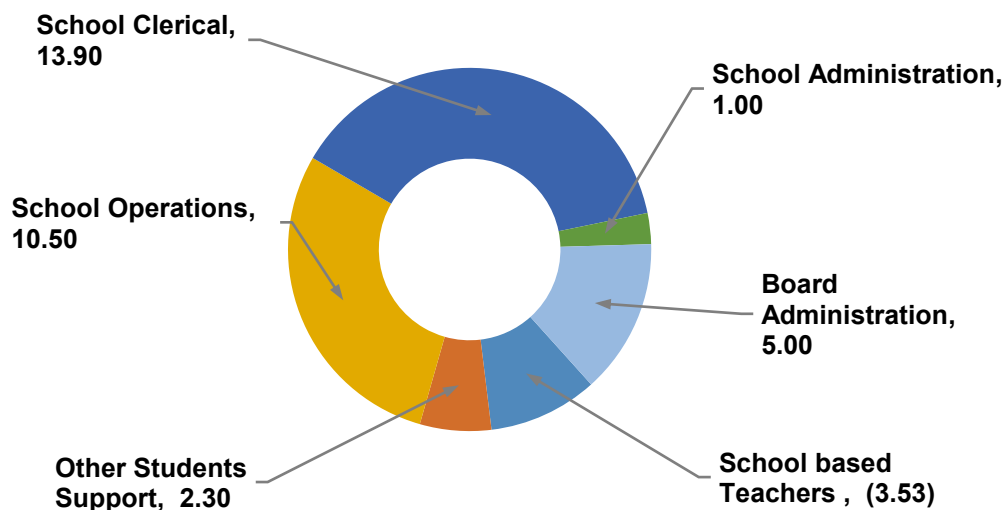


the same programs. The Experiential Learning Envelope includes programs such as Specialist High Skills Major (SHSM) and Outdoor Education. The Targeted Student Supports Envelope includes Literacy & Math Outside the School Day, Student Success, and Tutoring allocation

Operating revenues are estimated to balance with operating expenditures. Based on legislation, school boards are not permitted to plan for in-year deficits in their budget setting process, unless permitted under certain circumstances. TCDSB has followed some fiscally prudent approaches over the last several years to balance its budget. Given the announcements by the Ministry of Education on additional funding, the 2020-21 budget has provided an opportunity to make several new investments while maintaining a balanced budget.

New investments in the system are recommended to bolster service levels. The 2020-21 budget contains several new investments ranging from classroom teachers to In-School administration to custodial staff, that will help the board continue to provide high service levels to its students during this COVID-19 pandemic. The majority of these investments are seen as critical and positive new resources in a board that has had to reduce staffing in several areas to balance its fiscal position over the last few years.

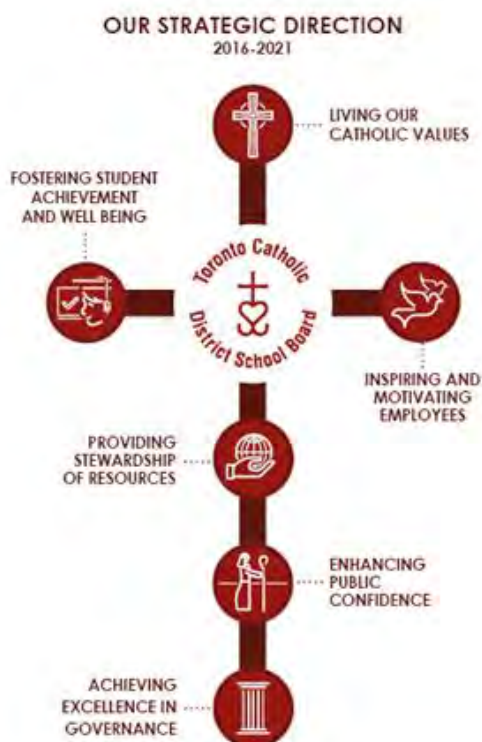
FTE Increased by 29.17



**Note: School Clerical includes 13.9 new CUPE FTE from the System Priority Funding that have been included as a placeholder. These FTE may be redistributed to other employee categories subject to consultation with CUPE 1328. These consultations are ongoing and have not concluded before the publishing of this budget book.*

Draft 2020-21 TCDSB Key Year Over Year Budget Impacts			
	<u>\$M</u>	<u>FTE</u>	
<u>Revenue Increases</u>		<u>New</u>	<u>Saved</u>
Support for Student Funding (From OECTA Central Agreements)	5.60		
Secondary Class size moving to 23:1	2.90		
System Priority Funding (From CUPE & APSSP Central Agreements)	3.80		
Increased Funding for Teachers Short Term Absenteeism (1 day)	1.40		
Declining Enrollment Adjustment	0.70		
Discontinued Earned Leave Plan (Clawback)	0.65		
Elementary Enrolment Increase	0.50		
Temporary Accommodation Grant	0.50		
Learning Opportunities Grant	0.46		
Principal / Vice-Principal Allocation for Campuses	0.37		
Revenue Decreases			
Removal of (2nd half) Employee Paid Parking Revenue	(3.20)		
Enrolment Decrease for Secondary	(2.60)	(26.33)	
School Operations School Area Factor (SAF) moving to 23:1	(0.83)		
Costs Adjustment for Online learning	(0.40)		
Net Change to Revenues	9.85		
Expenditures Increases			
2020-21 COVID-19 Contingency	1.00		
Elementary/Secondary Teacher Positions Added Back ¹	3.10		30.00
EAs, CYWs, Speech/Language and Custodial positions Added Back ¹	2.30		37.50
ELHT Benefit Cost Increase	1.60		
New Custodial and Clerical/Technical positions added from System Priority Funding	1.50	24.40	
New Elementary/Secondary Teachers added from Support for Student Funding	2.50	23.10	
Increased Education Assistants Supply costs	1.00		
Net Utility Cost Increases	0.70		
Enhancements to Human Resources Services	0.50	5.00	
Enhancements to Autism Team - (Psychologist and Speech Pathologist)	0.20	2.30	
Enhancements to Autism Team (Elementary and Secondary Teacher)	0.20	2.00	
Transportation Boundary Requirements	0.20		
Purchase of Books Culturally Responsive and Relevant Pedagogy	0.20		
New Math Resource Teachers (Supports to Grades 7 to 12)	0.20	2.00	
New Vice-Principal Allocation	0.12	1.00	
Integrity Commissioner Office	0.15		
Parliamentarian Services	0.05		
TTC Tickets for CSLIT Members to attend General Assembly Meetings	0.02		
Expenditures Decreases			
Elementary Teacher Salary Cost and Allocation Adjustment	(5.69)	(4.30)	
Net Change to Expenditures	9.85		
Total Estimated Year Over Year Impacts (Funding Shortfall)	-	29.17	67.50
Delayed Bell time Optimization at International Language Schools (Funded from Reserve)	(1.60)		
¹ Related to previous loss of 2018-19 System Priority Funding			

LINKING THE BUDGET TO THE MULTI-YEAR STRATEGIC PLAN



The Multi-Year Strategic Plan (MYSP) provides the overarching directions and principles that should drive the budget process.

Students are always the Board's primary focus and are represented in all six strategic directions found within the MYSP. TCDSB is committed to offering programs and services, which challenge all students to achieve their personal best.

TCDSB also strives to make efficient, effective, and innovative use of resources, based on sound planning, and the best available information. Inherent in the budget process is the allocation of available resources to address student needs.

This budget process includes some preliminary work on linking the budget to the MYSP. Staff allocated various portions of the budget to each of the six strategic directions to provide a conceptual level view of how the budget delivers on the MYSP.

Operating revenues are estimated to balance with operating expenditures

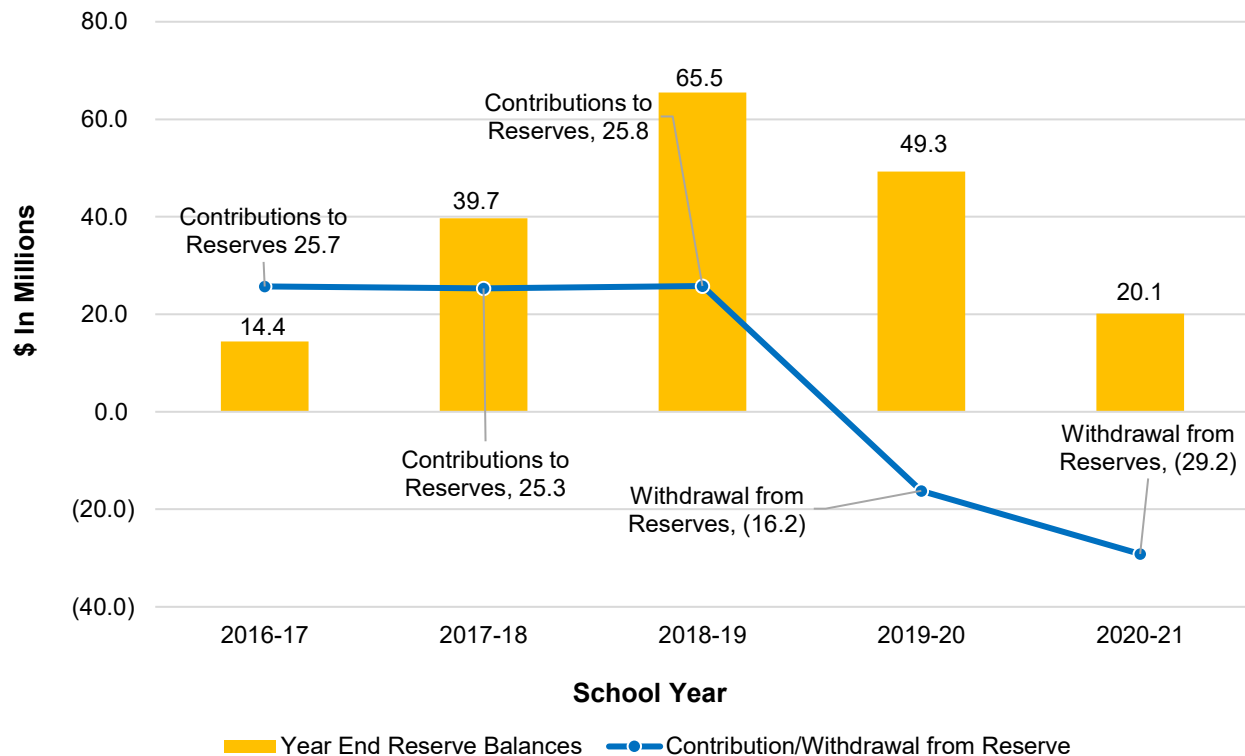
Based on legislation, school boards are not permitted to plan for in-year deficits in their budget setting process, with very few exceptions. TCDSB has followed some fiscally prudent approaches over the last several years to balance its budget.

(\$M)	2019-20	2020-21
Operating Revenues	\$1,147.9	\$1,172.8
Less: Operating Expenditures	<u>\$1,150.7</u>	<u>\$1,174.4</u>
Surplus/(Deficit)	\$(2.8)	\$(1.6)
Operating Reserves	<u>\$2.8</u>	<u>\$1.6</u>
Balanced Budget	\$0.0	\$0.0

In 2020-21 TCDSB shows a balance budget. The Transportation changes for Bell time Optimization cannot be implemented until the 2021-22 fiscal year, this costs will be funded from the Operating Contingency Reserves in fiscal 2020-21.

Planning requires a strategy to reserve funding

Figure 4: Accumulated Reserve Balance/(Deficits)



As the TCDSB emerged from an Accumulated Deficit in 2016-17, it became especially important to consider how the Board treated accumulated deficits, surpluses and plans for future strategic investments. The Education Act allows boards to create reserves for specific intended purposes. As long as these reserved funds are uncommitted then they still contribute towards the Board's accumulated surplus.

At the end of the 2019-20 fiscal year, the TCDSB is expected to have an accumulated surplus of \$49.3M. The board approved a Reserve Policy in 2019-20 that will provide a basis on how reserve funds are to be set up and used in a consistent manner. Several reserves were established including an Operating Contingency Reserve, IT Strategic Systems Reserve, IT Infrastructure Reserve, Administrative Facility Reserve, Student Equity Strategic Reserve and a Ward Priorities School Playground Reserve. In the Volume VI of this Budget Book, staff have outlined a number of proposed investments to be made from these reserves in the 2020-21 school year and beyond. These investments range from a new Student Information System to needed renovations at the Catholic Education Centre to iPad purchases on an equity basis to support distance learning to enhancements to the school block budget.



Allocation of In-Year Surpluses to Strategic Reserves

First \$1.2M to Playground Reserve

Remaining allocated on % basis:	50%
Operating Contingency Reserve (To Max of 2% Contingency)	
IT Strategic Systems Reserve	35%
IT Infrastructure Reserve	5%
Administrative Facility Reserve	5%
Student Equity Strategic Reserve	5%

Total	100%
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On July 16, 2020 Special Board meeting, the Board of Trustees passed the following motions:

On an annual basis, allocate an additional \$100,000 from the Student Equity Reserve to the Angel Foundation, so long as the reserve stays in a positive balance in each given year.

The Board of Trustees increase the base funding for the Playground reserve to 200,000 per Ward and retain all existing rules and subsidies for the applications for that funding; and the Strategic Reserves policy be directed to the Governance and Policy Committee to consider a revision to this policy to allow for increased funding of the Playground Reserve.

That the already approved and unused Community Use of Schools (Priority School Initiative) funding for the 2019-20 year be carried forward to the 2020-2021 year.

On July 23, 2020 Special Board meeting, the Board of Trustees passed the following motions:

A minimum of \$3 million and up to \$5 million be deployed immediately from the operating contingency to hire transitional support staff, including but not limited to Education Assistants and Child Youth Workers, for the 2020-2021 school year;

A minimum of half of these additional resources be deployed to those schools classified in the highest quartile of n-tiles (7,8);

Any estimate of projected surplus funds which may materialize from the 2019-2020 school year be presented to the Board in **September 2020 (or as soon as readily available)** to address possible deficiencies in curriculum delivery which may develop in a revised return to school in September 2020.

That the Board of Trustees approve all investments from Reserves as detailed in Volume VI of the Budget Book.

Toronto Catholic District School Board

Volume I: The TCDSB Context

This book provides both an overview and details of the proposed 2020-21 Budget Estimates

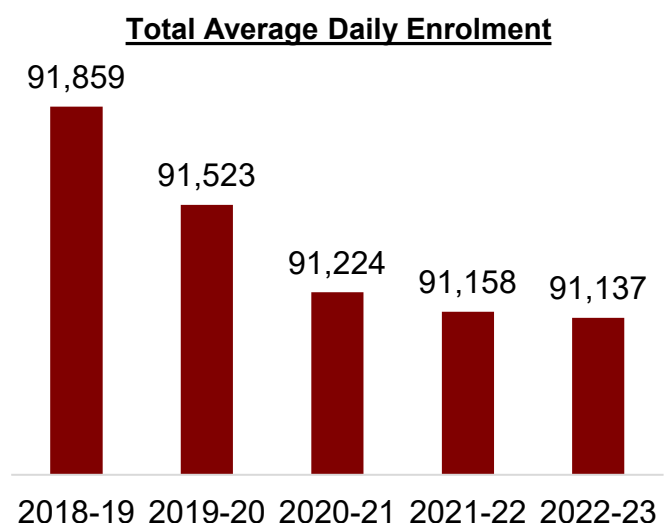
As Toronto Catholic District School Board (TCDSB) grows, so does its method of communicating a large and complex budget. The format of this book was changed a few years ago and was the first step in creating a format that can be used by trustees, parents, staff, students and other stakeholders to understand and navigate the budget.



The book starts in this Volume by providing some context on the TCDSB in terms of its students, staff, transportation issues and the budget process. It then provides an overview of revenue sources and how the TCDSB is funded in Volume II. Volume III Volume IV and Volume V provide an overview and details of expenditures in Instructional, Special Education and Non-Instructional activities in the organization, respectively. Finally, Volume VI provides additional context on Financial Sustainability and provides a plan for the use of the Reserve balances.

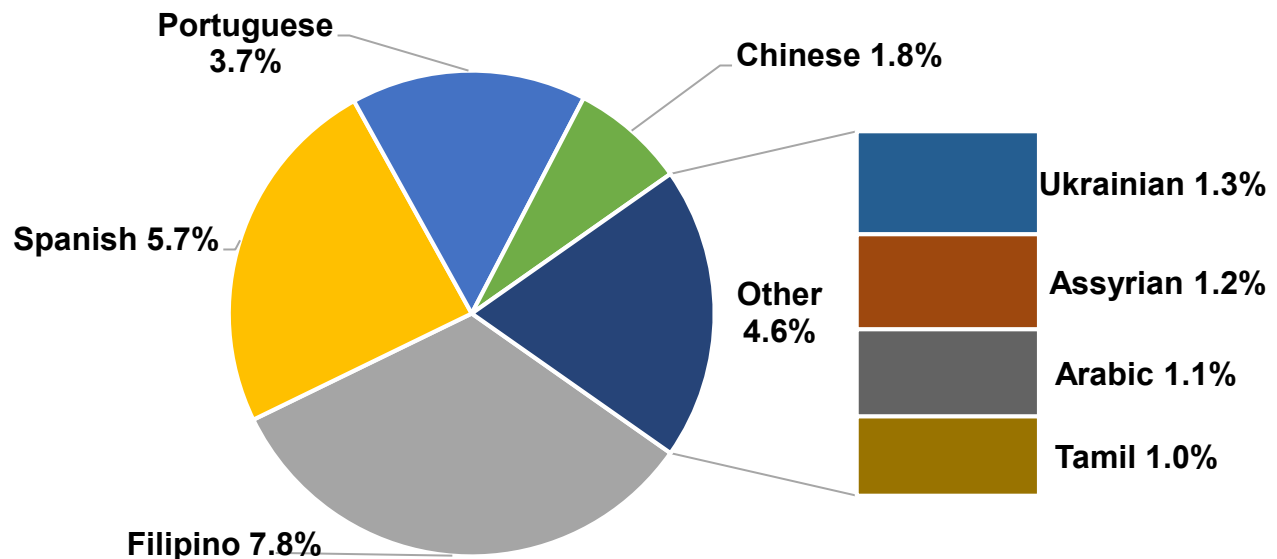
Our Students are the most valuable part of this organization

Our student enrolment is what drives the organization and consequently also the budget process. With a current student population of 91,523 in 166 Elementary Schools and 31 Secondary Schools, the TCDSB is one of the five largest Boards in Ontario (including Catholic and Public).



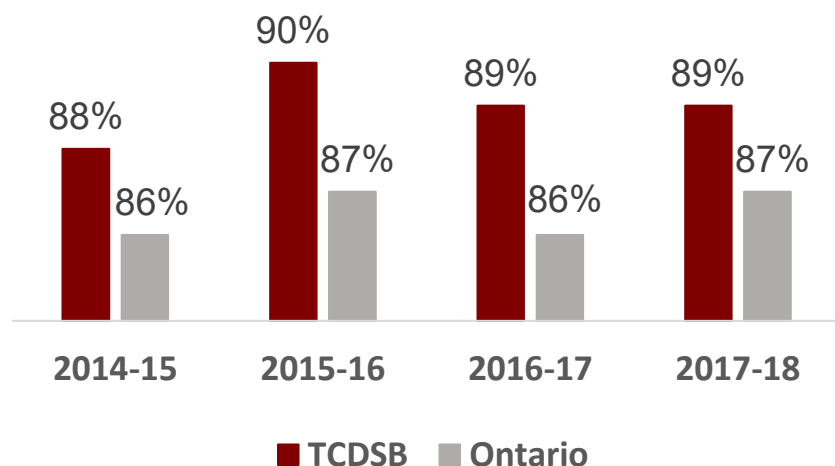
The TCDSB thrives in a large urban environment in Canada's largest city. It is a diverse population and TCDSB serves the catholic population by embracing this diversity. The chart below describes the demographics through the lens of languages spoken. The information presented in the chart below contains groups that are above 1% of the total student population.

Top 10 languages (other than English) within the TCDSB



Our students are achievers and our system is built to graduate educated, Catholic and contributing members of society. Our graduation rates have consistently trended higher than that of provincial averages over the last few years.

Graduation Rates - TCDSB Vs. Ontario Average



Our Staff provide the necessary human resources to fulfill our mandate as Catholic educators

TCDSB has 10,102 FTE positions as of the 2019-20 school year. A little more than 59% of this staff is comprised of school-based teachers, while another 25% make up Education Assistants, Early Childhood Educators and other Student Support staff. Another 6% of staff is for School Administration (Principals and Vice-Principals), school clerical staff, school operations and transportation have about 8%, while the remaining 2% is for Board Administration. Over the last 5 years, the TCDSB has reduced its staffing levels to meet financial pressures it faced in terms of matching staffing expenditures to the funds received by the Province.

Transportation is one of the largest non-staffing related expenses for the Board

The Toronto Student Transportation Group (TSTG) is a consortium between the Toronto District School Board and the Toronto Catholic District School Board. It services a large and dynamic student population within the City of Toronto. The TSTG provides transportation services for approximately 50,000 students in more than 800 schools and centres throughout the City of Toronto. Seven different school bus operators provide more than 1800 vehicles to provide transportation services for students with a budget of just over \$100M.



Creating a budget is an iterative and consultative process

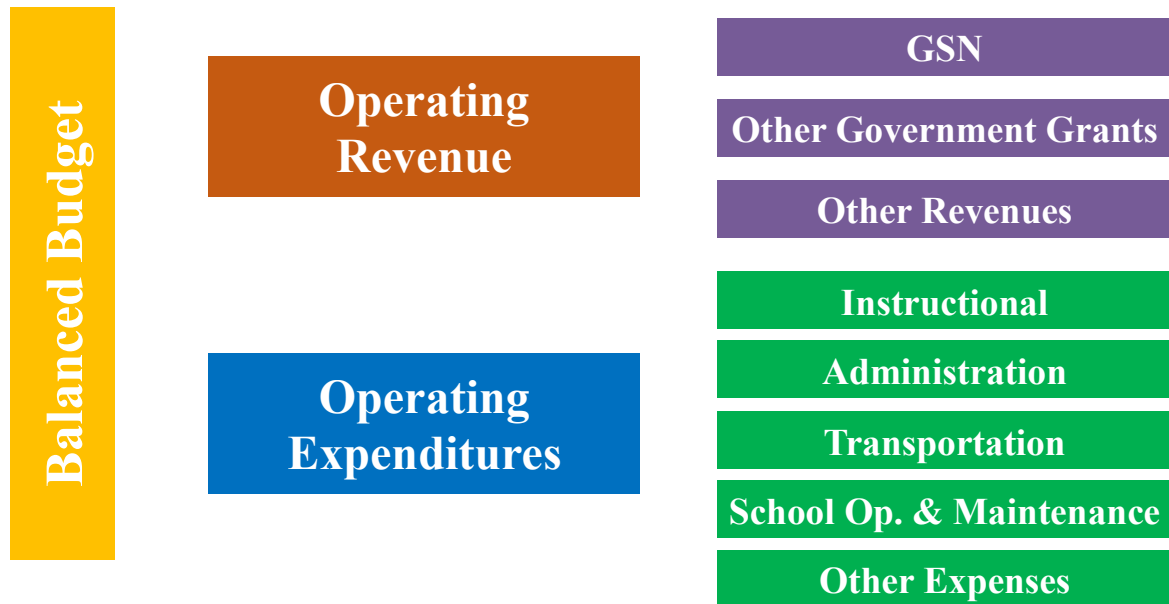
School boards are normally required to submit the Budget Estimates forms to the Ministry by the end of June. Given the COVID-19 pandemic and the late release of the GSNs, this deadline has been extended into August. The 2020-21 Budget includes Operating Budget sections that have been prepared on a modified cash basis, which is consistent with prior years. However, school boards are required to prepare their budgets in accordance with Public Sector Accounting (PSAB) Standards

Based upon the draft Official Enrolment Projections (OEP) along with the updated Ministry of Education funding information, budget staff build draft revenue and expenditures for the deliberations of the Board and consultation with the public. Through several meetings, the Board of Trustees receive information from board staff and public deputations.



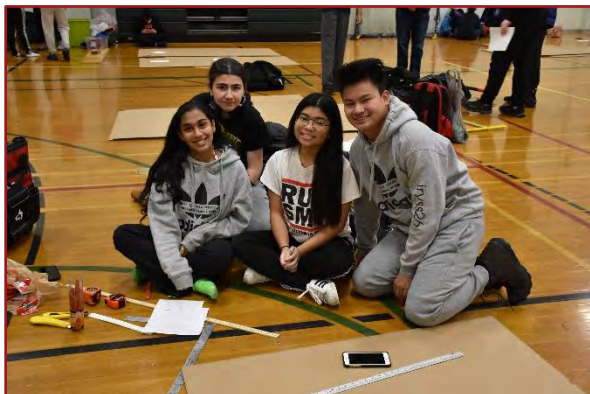
The end-result of these meetings is the approval of the budget by the Board for submission to the Ministry of Education. The goal is for the Board to have a transparent and accountable budget to stakeholders, which ties into the goals of the Multi-Year Strategic Plan and Ministry guidelines. While COVID-19 and the late release of GSN information has not allowed for as much opportunity for discussion and deputations on the budget, staff still attempted to ensure there was opportunity through union consultations, a virtual town hall and a budget survey to gain feedback on the budget.

The basic breakdown of the TCDSB budget is depicted in the illustration below; however, a considerable amount of detail and complexity lies beneath each of the boxes represented by the revenues and expenditures.



Boards are required by the Education Act to submit a balanced budget to the Ministry of Education. This means that the following simple equation must be met (with few exceptions):

Operating Revenue	=	Operating Expenditures
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Preliminary linkages have been identified to illustrate how the budget delivers on the Multi-Year Strategic Plan (MYSP)

The following section provides a brief overview of the linkages that staff have identified between the budget and the MYSP. The figures below are provided as one way of viewing the budget. They are not for approval purposes, but rather for informational purposes. Subsequent sections of this book provide budget figures for approval in a more functional format. *Please note that all expenses are rounded to the nearest \$0.1M, therefore some expenses noted as \$0.1M may be lower.*

LIVING OUR CATHOLIC VALUES



To understand and apply Catholic Teachings to all that we do

1. Chaplaincy	\$2.6M
2. Religious Retreats	\$0.1M
	<u>\$2.7M</u>

It should be noted that "Living Our Catholic Values" figure has been derived by including "direct" expenses. TCDSBs "indirect" expenses, which include hundreds of millions of dollars of teaching and support staff costs, truly reflect an overall investment in our Catholic system and "Living Our Catholic Values".

FOSTERING STUDENT ACHIEVEMENT AND WELL-BEING



To support our students in achieving academic excellence and meeting the Ontario Catholic School Graduate Expectations

1. Instructional Day School Staff & Supplies	\$820.8M
2. Student Support Services	\$126.9M
3. Special Education Programs & Services	\$4.3M
4. Safe School Team	\$0.2M
5. Student Transportation Services	\$39.7M
6. Student Nutrition Program – Angel Foundation	\$0.1M
7. Student Pediculosis Program	\$0.1M
8. Fostering Student Achievement	\$22.6M
	<u>\$1,014.7M</u>

ENHANCING PUBLIC CONFIDENCE



To create enhanced, regular communication with all stakeholders

1. Executive Offices	\$5.6M
2. Communications Office	\$0.8M
	<u>\$6.4M</u>

PROVIDING STEWARDSHIP OF RESOURCES



To establish integrated decision-making structures and processes to support responsive and responsible allocation of resources

1. Business Administration	\$5.3M
2. Corporate Services	\$6.7M
3. Facility & Planning Services	\$1.5M
4. Computer & Information Technology	\$23.3M
5. School Operations & Maintenance	\$105.3M
	<u>\$142.1M</u>

ACHIEVING EXCELLENCE IN GOVERNANCE



To lead and model best practices in Board governance

1. Trustees & Trustee Services	\$0.8M
2. Parliamentarian & Integrity Commissioner	\$0.2M
	<u>\$1.0M</u>

INSPIRING AND MOTIVATING EMPLOYEES

To create a learning and work environment that is equitable and diverse, and that supports professional learning, innovation and collaboration



Human Resources

\$7.5M



Toronto Catholic District School Board

Volume II: Operating Revenue

School Board Operating Revenues come from three major sources

Grants for Student Needs (GSNs) <i>Provincial Source</i>	Priorities and Partnership Fund (PPF)	Other Revenues <i>Various Sources</i>
<ul style="list-style-type: none"> • Classrooms • Schools • Locally managed system • Specific Priorities 	<ul style="list-style-type: none"> • Time limited • Specific • Enveloped • Uncertain and unpredictable • Not always incorporated into the operating budget as a result of the above 	<ul style="list-style-type: none"> • Adult education fees • VISA or non-resident tuition • Interest revenue • Daycare • Fundraising by schools

Grants for Student Needs (GSN) funding is primarily driven by student enrolment

The majority of operating funding received by TCDSB comes from the annual GSN. The GSN is a collection of grants, which supports funding for the classroom, school leadership and operations, specific student-related priorities and local management by school boards. The key determinant for these grants is enrolment. The measure of enrolment used for funding purposes is the average daily enrolment (ADE) of pupils. Boards report the full-time equivalent of pupils enrolled for each school year as of October 31st and March 31st, the two '**count dates**' during a school board's fiscal year.



The calculation of ADE is based on an average of the full-time equivalent pupils reported on the two count dates.

The GSN is a collection of grants by grouping grants under the following headings:

Funding for classrooms focuses on providing classroom resources.

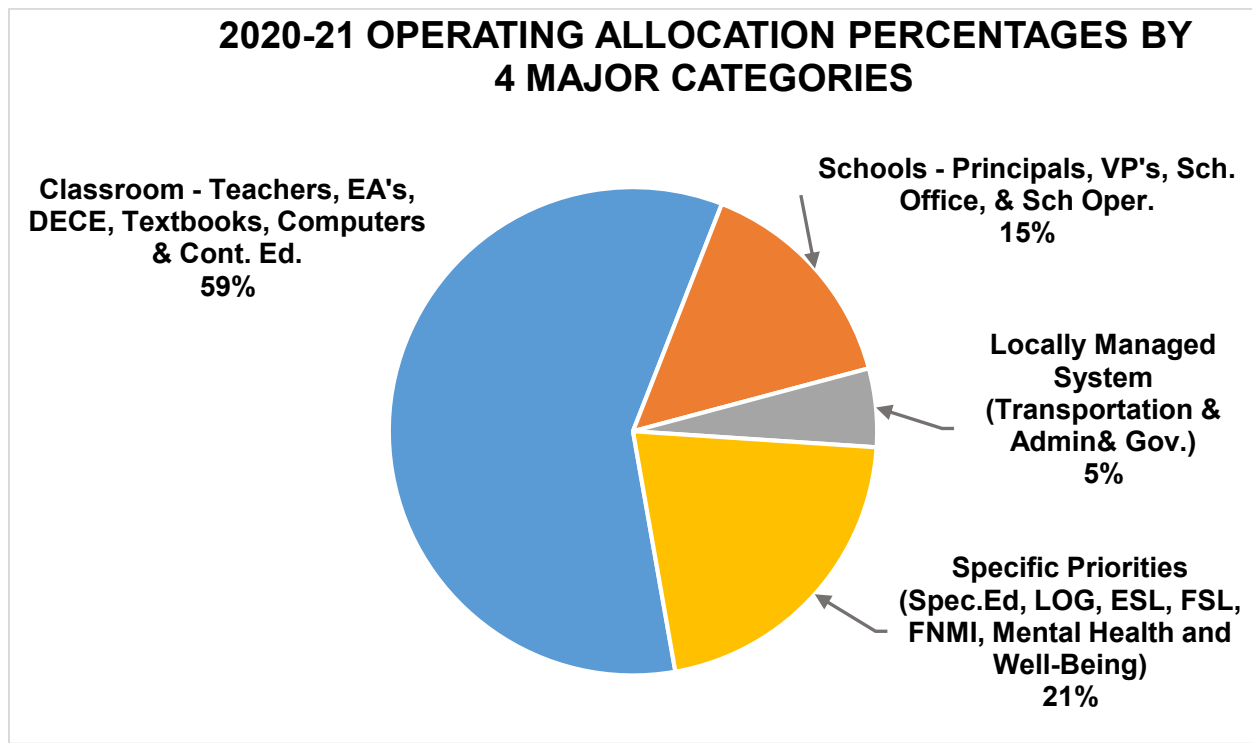
Funding for schools provides the resources to ensure schools have the leadership they need and are clean and well-maintained facilities for learning.

Funding a locally managed system aims to ensure board leadership carries out focused activities to support alignment of resources.

Funding for specific priorities speaks mainly to the Achieving Excellence goal of closing gaps by, for example, meeting special education needs and improving language proficiency.



The Following Chart breaks down the GSN in the four areas described above Funding for Classrooms (Foundation & Continuing Ed.), Funding for Schools (Principals, VP's, School Office & School Operations), locally managed systems (Transportation & Administration & Governance), and Specific Priorities (English as Secondary Language (ESL), French as Secondary Language (FSL), Learning Opportunities Grant (LOG), First Nations, Métis, and Inuit (FNMI), Mental Health and Well-Being).



The ministry recognizes that conditions vary widely across Ontario and the funding formula cannot take every situation into account. So local school boards have flexibility in how they use funding, within the overall accountability framework. Appendix 2A provides a description of the specific grants under each of the headings above as well as the expected increases or decreases for TCDSB in the 2020-21 school year.

The following Chart summarizes the Grants for Student Needs (GSN's), PPF's and Other revenues estimated to be received in 2020-21 with a comparison to the 2019-20 Revised Estimates. An increase of \$30.4M in GSN's is estimated with an estimated decrease in PPF's and Other revenues of (\$6.2M) with some moving over to the GSN for a net increase in operating revenues of \$24.8M.

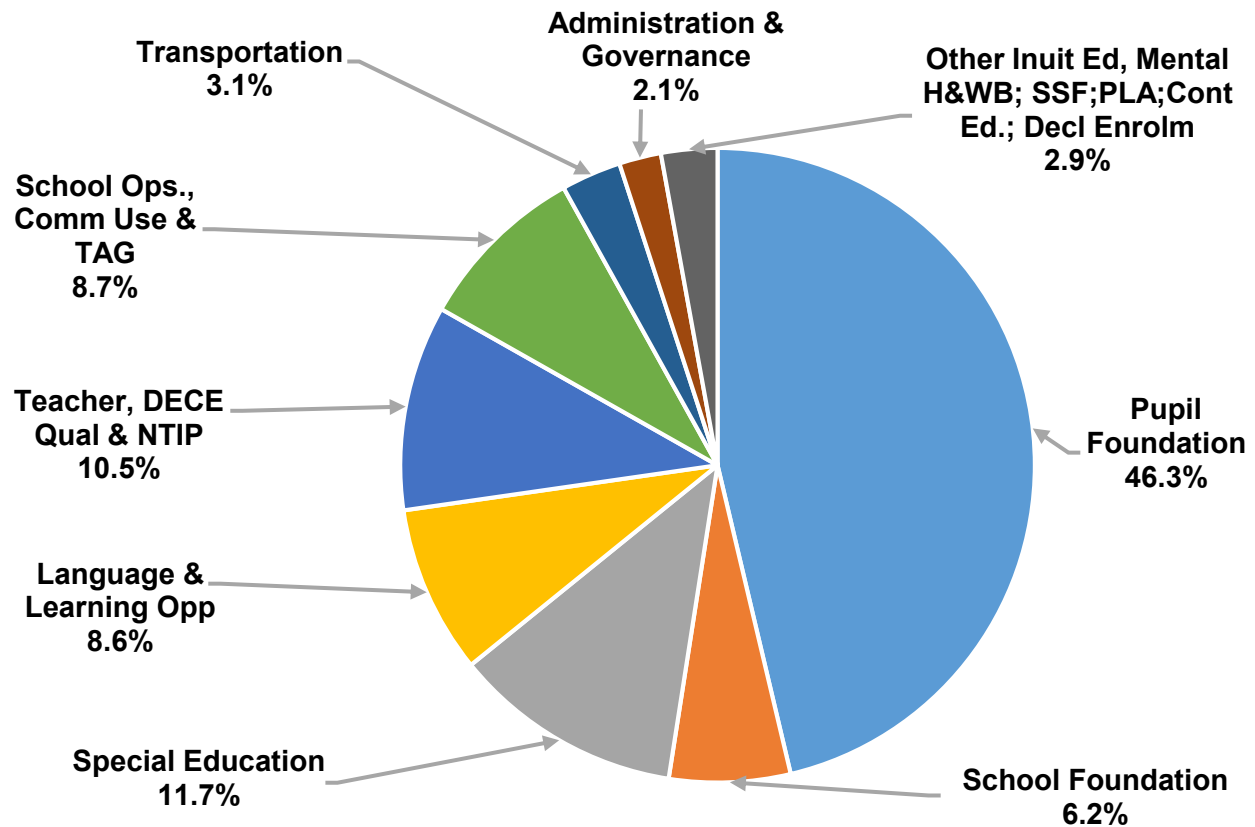
TCDSB 2020/21 Operating Grants & Other Revenues

	2020/21 Budget Estimates (\$M)	2019/20 Budget Revised Estimates (\$M)	Variance Incr./ (Decr.) (\$M)
<u>Revenues</u>			
Pupil & School Foundation	571,289	540,623	30,666
Special Education	127,413	126,035	1,378
Language	42,821	43,638	(817)
Learning Opportunity	50,397	49,379	1,018
Continuing Education and Summer School	12,179	12,015	164
Teacher Qualification and Experience/NTIP	113,931	127,221	(13,290)
Transportation	33,302	33,302	(1)
Administration and Governance	23,298	23,804	(506)
School Operations	90,797	90,453	344
Community Use of Schools	1,242	1,256	(14)
Declining Enrolment Adjustment	1,169	473	695
Temporary Accommodation	3,217	2,703	514
Indigenous Education (Formerly First Nation, Métis and Inuit Ed)	4,147	4,056	91
Mental Health & Well Being (Formerly Safe Schools)	3,629	2,841	788
Supports for Students Funds (Former System Priority Funds)	9,062	0	9,062
Program Leadership Grant (Formerly included in Board Admin)	998	0	998
Total Operating Grants	1,088,891	1,057,801	31,090
Other Grants & Other Revenues	83,903	90,120	(6,218)
Total Operating Grants and Other Revenues	1,172,794	1,147,921	24,873

**Numbers may not add due to rounding.*

The following chart provides a percentage breakdown of the grant allocations proposed for the 2020-21 budget.

2020-21 GRANT ALLOCATIONS (\$1,088.9 MILLIONS)



Toronto Catholic District School Board

Volume II: Appendices

DESCRIPTION OF GSN FUNDING:

Pupil Foundation Grant (Increases by \$30.2M)

For 2020-21, funding through the Pupil Foundation Grant is projected to be \$504.1M for TCDSB.

The largest single element of the GSN TCDSB receives, provides funding for the salaries of classroom teachers, early childhood educators for full-day kindergarten, educational assistants, and other teaching staff such as teacher librarians and guidance counsellors. It also funds textbooks, classroom supplies and classroom computers.

In 2020-21, increased funding is being provided through this grant for decreases in grade 9-12 class sizes going from 28 to 23 increasing the funding by (\$+24.5M) for TCDSB. This is offset by -\$2.6M in enrolment decrease in secondary with a small positive increase in elementary of +\$0.5M. There is also a 2% increase in Salaries and Benefits of \$7.7M which results in a funding increase of (+\$30.2M).

The grant is calculated on a per-pupil basis. There are five different per-pupil amounts at the elementary level, depending on the grade in which a student is enrolled – kindergarten (JK/SK), primary (grades 1 to 3), junior and intermediate (grades 4 to 8), intermediate supplementary (grades 7 to 8) – and for (grades 9 to 12) secondary students.; Enrolment decrease, 2.0% Salary increase and Benefits decrease of 0.167%.

For classroom teachers, the per-pupil amounts reflect provincial benchmark salaries and benefits, class size requirements and preparation time. For other staff, the per-pupil amount is based on salaries and benefits and staffing levels.



Qualifications and Experience, DECE's & New Teacher Induction Program (NTIP) Grant **(Decrease of \$13.3M)**

This grant provides additional support for classroom staff who have qualifications and experience above those provided for through the Pupil Foundation Grant.

- The **Teacher Qualifications and Experience** allocation provides funding to boards with teachers who, because of their qualifications and experience, have average salaries different from the benchmark level used in the Pupil Foundation Grant. The secondary teacher qualification and experience allocation has been affected by the secondary class size decrease from 28:1 to 23:1 and the 2% Salary & Benefits increasing the secondary Q&E by (+\$5.5M) due to changes in the Q&E Benchmark funding changing from \$4183 to \$5100.
- To offset the grade 9-12 class size decrease of 28:1 to 23:1 the ministry has provided a **Job Protection Funding Allocation** (attrition funding is no longer applicable as TCDSB had reached the required 23:1 in 2019-20. This has removed – (\$25.3M) in Attrition funding in 2020-21).
- The **Early Childhood Educators Qualifications and Experience** allocation is provided for boards with early childhood educators who, because of their qualifications and experience have average salaries different from the benchmark. This year the ECE benchmark funding is being decreased by –(\$0.77M).
- The **Benefits Trusts** allocation provides the incremental funding required to support the Employee Life and Health Trusts. (increase by of \$2.5M which will flow to the Trust Funds).
- The other allocations under this grant include Earned Leave Savings claw backs of \$0.650M that has been removed in the central agreement due to its ineffectiveness in reducing sick day usage. NTIP Funding for programs to mentor and train new teachers (NTIP decrease by -\$0.107M).



Continuing education and other programs (Increase by \$0.164M)

This grant supports a range of programs aimed at adult learners and day school students, including secondary students who have completed more than 34 credits and wish to continue their studies. The grant is projected to total \$12.2M in 2020-21 for TCDSB:

- The adult day school allocation supports day school programming for students who are at least 21 years of age as of December 31 of the current school year and has been moved into the Continuing Education category at \$0.007M.
- The high-credit day school allocation is for day school programming for secondary students who have completed more than 34 credits and wish to continue their studies at the continuing education funding rate.
- The summer school allocation supports programming offered during the summer for day school pupils. (Increase of \$0.110M due to the 2% Salary rates).
- The continuing education allocation supports a variety of programs delivered inside and outside the classroom (for example, through correspondence, self-study or e-learning), including credit courses for the purpose of e-learning a secondary school graduation diploma. (\$0.017M increase in the 2 % Salary rates increases).
- The other allocations of this grant support the teaching of international and indigenous languages at the elementary level and assessments of mature students' prior learning. (There is also a 2.0% Salary increase).
- There is an international student's recovery amount of (\$1,300) per student claw back resulting in an estimated increase in the international student recovery amount claw back of \$0.148M (Claw back increases from – (\$1.551M) in 2019-20 to –(\$1.70M) in 2020-21



FUNDING FOR SCHOOLS:

School Foundation Grant (Increase by \$0.441M)

This grant provides funding for principals, vice-principals and office support staff, as well as administrative supplies. The total School Foundation Grant for TCDSB is projected to be \$67.18M in 2020-21. It is divided into an elementary school and a secondary school portion. This grant includes measures which:

- Recognize a school's size as well as its remoteness and whether it is operating in a minority language context; and
- Provide greater funding overall for principals in combined elementary and secondary schools (subject to minimum enrolment limits).
- School Administration funding has been added to schools operating in more than one campus. This is the fourth and final year of the four-year phase-in of the new School Foundation Grant definition of a school, which accounts for multiple campus facilities. This funding increase allows school boards to place more principals/vice-principals at schools that have more than one building. The impact to TCDSB is an increase in funding of \$0.37M.
- A 2% Salary Increase for School Secretaries
- 0% Salary increase for principals and vice-principals as they are still in discussions at the central bargaining table.

School Operations Grant (Increase of \$0.345M) & Temporary Accommodations Grant (Increase of \$0.513M)

This grant supports the costs of operating, maintaining and repairing school facilities. Under the formula, funding is adjusted for boards that have older schools with unique design features such as wide hallways, large shop spaces, and auditorium spaces. TCDSB is projected to receive \$90.8M in school operations, community use of schools and temporary accommodations grants.

- The **school operations** allocation, which addresses operating costs such as heating, lighting, maintenance and cleaning of schools, consists of several components. The largest component is based on a benchmark operating cost associated with a standard floor area for each elementary and secondary pupil. To align with the proposed changes to secondary class size, the Supplementary Area Factor for school facility operations has been adjusted. This change will be phased in over five years. The 2020-21 impact to TCDSB is a –(\$0.831M) reduction in funding. An increase in

funding is provided to recognize inflation in utilities. For the TCDSB this equates to approximately \$0.3M. Increase for the 2% Salaries is \$0.9M. The net impact on Facilities Maintenance and Operations is estimated to be an increase of (\$0.345M).

- Temporary Accommodation Grant has increased \$0.513M or \$2.7M to \$3.2M in 2020-21.

FUNDING FOR A LOCALLY MANAGED SYSTEM:

School Board Administration and Governance Grant **(Decrease by \$0.506M)**

This grant provides funding for board administration and governance costs, including those related to board-based staff and board offices and facilities. In 2020-21, TCDSB is projected to receive \$23.6M.

- The board administration funding model, developed in consultation with school boards, provides funding for board-level leadership, staff and related supplies and services. The model recognizes ten core functions that all boards, regardless of size, must perform. At the same time, it recognizes that enrolment is an important driver of higher administrative expenses. This new model replaces a way of allocating funding that relied more heavily on the size of boards' enrolment. (1.0% Salary increase results in an increase of \$0.22M).
- The program leadership allocation provides funding to support seven and a half lead positions that were previously funded in 2017-18 through other allocations within the GSN as well as funding outside of the GSN. In 2020-21 the PLA allocation has been moved out of Board Administration to its own GSN Line a reduction of –(\$0.994M).
- The other allocations of this grant include funding for trustee compensation, parent engagement, consolidation accounting, internal audit, supports to improve school boards' information management, and the transformation of learning and teaching in the physical and virtual environment.
- Following Ministry consultations with the education sector, the GSN provides base funding for trustee's honoraria.
- New in 2020-21, PPF funding for executive compensation of 0.163M moved into Board Administration
- New in 2020-21, \$0.142M curriculum and assessment implementation funding moved into Board Administration

Student Transportation Grant (remains unchanged)

This grant provides school boards with funding to transport students to and from school. It is projected to be \$33.3M in 2020-21 for TCDSB:

- An enrolment adjustment is made available only for school boards with increasing enrolment, and is based on the percentage increase in enrolment.
- The cost update adjustment factor, which recognizes the increasing costs of providing transportation services, has been removed in 2020-21. This was a 4% increase for 2019-20 but it has been removed in 2020-21 due to COVID-19 circumstances
- The fuel escalator and de-escalator provides funding increases or decreases by comparing the actual price of diesel fuel for southern school boards and northern school boards to a benchmark price. This escalator has also been removed in 2020-21 due to COVID-19 circumstances
- Details on the other allocations within this grant, which cover transportation to provincial or demonstration schools are \$0.089M, including funding for a school bus rider safety training of \$0.076M both remain unchanged

Declining Enrolment Adjustment (Increased by \$0.695M)

Much of a school board's revenue is determined by enrolment. When enrolment goes down, funding also declines. School boards can adjust their costs downward as well, but this may take more than one year. The declining enrolment adjustment recognizes this need for extra time. The grant, is projected to be \$1.16M in 2020-21.



FUNDING FOR A SPECIFIC PRIORITY:

Learning Opportunities Grant (Increase by \$1.0M)

The Learning Opportunities Grant (LOG) provides funding to help students who are at greater risk of lower academic achievement. TCDSB is projected to receive a total \$50.3M in 2020-21.

- The **demographic allocation**, represents the largest share of LOG funding, is based on social and economic indicators that signal a higher risk of academic difficulty for students. The indicators are low household income, low parental education, one-parent households, and recent arrival to Canada. This allocation is distributed to boards based on the ranking of each of their schools on these measures, and a weighting of the measures themselves. Boards can use this funding for initiatives such as breakfast programs, homework clubs, reading recovery and independent supports. (Increase of \$1.736M in demographic allocation, 2.0% increase for Salaries).
- The **Student Achievement Envelope** comprises six discrete allocations. These allocations, which directly support programs introduced over the past decade to improve student achievement, include the following:
 - **Literacy and Math outside the school day**, funds remedial courses or classes for students who are at risk of not meeting the curriculum standards for literacy or math and/or the requirements of the Grade 10 literacy test. (Increase of \$0.249M mainly due to the 2% Salary increase).
 - **Student Success, Grade 7 to 12**, funds a range of resources and activities to improve student engagement in secondary schools (increases by \$0.381M mainly due to the 2% Salary Increase.)
 - **Grade 7 and 8 Student Success Literacy and Numeracy teachers**, recognizes the need to help students in earlier grades so they are better prepared for the transition to secondary school and beyond. (increases by \$0.203M mainly due to the 2% Salary Increase.)
 - **Ontario Focused Intervention Partnership Tutoring**, helps boards set up and/or expand tutoring programs for students who are not achieving the provincial standard in reading, writing, or math.
 - The **Specialist High Skills Major** program, allows students to customize their secondary school experience and build on their strengths and interests by focusing on a specific economic sector.

- The **Outdoor Education** program, provides elementary and secondary students with learning experiences in the outdoors. There is flexibility in how boards may use the individual allocations, as long as the total funding is spent on the programs within the envelope. Any unspent funding must be used on the programs within the envelope in a future school year. (decrease (-\$0.003M)).
- The other allocations of this grant provide funding for teacher-librarians and/or library technicians has been moved to the School Foundation Grant -\$0.334M.
- **Experiential Learning** \$0.426M funding is for staff and other supports to provide effective experiential learning opportunities to help students engage in education and career/life planning through exposure to a variety of careers and pathways. This allocation from PPF Grants is transferred to the Learning Opportunities Grant (LOG).

Language Grant (Decrease of \$0.09M)

This grant provides funding to meet school boards' costs for language instruction. It includes five allocations, and projected to total \$42.8M in the 2020-21 school year for TCDSB:

- **English as a Second Language / English Literacy Development** funding is provided to English-language school boards to support students who need extra help developing proficiency in English. It consists of a recent immigrant component to supports students who are eligible based on their country of birth and who have been in Canada four years or less, and a Diversity in English-Language Learner's (DELL) component that reflects an estimate of the number of children in a board whose language spoken most often at home is neither English nor French. (Increase of \$0.075M for the DELL and +\$0.016M for new students estimated to arrive from a non-English speaking countries in the last 4 years)
- **French as a Second Language** funding, available only to English-language boards, supports the costs of French instruction. It provides a per-pupil amount for each student. (Increase in enrolment due to the phase in of French immersion at +5 schools plus 1% Salary increase provides +\$0.816M in increase)

Indigenous Education Grant (Increase \$0.09M)

The Indigenous Education Grant, supports programs designed for Indigenous learning. It is made up of four allocations, and is projected to total \$4.1M in 2020-21 for TCDSB as detailed below:

- The **Indigenous Languages** allocation supports elementary and secondary Indigenous Language programs. At the elementary level, funding is based on the number of pupils enrolled in the Indigenous Language program and the average daily minutes of instruction. At the secondary level, funding is provided for each Grade 9 to 12 pupil enrolled in a credit course.
- The **Indigenous Studies** allocation supports secondary credit courses in Indigenous Studies, providing a per-pupil amount for Grade 9 to 12 students. (\$0.085M increase 2.0% Salary increase).
- The **Per-Pupil Amount** allocation supports Indigenous students, and reflects the estimated percentage of Indigenous students in a board's schools, based on census data. Some of these funds may be used to support a dedicated Indigenous Education Lead in each school board.
- The **Board Action Plan's** allocation supports the implementation of programs and initiatives aligned with the 16 strategies and actions identified in the Ontario First Nation, Métis, and Inuit Framework Implementation Plan.

Mental Health & Well Being (formerly Safe and Accepting Schools Allocation - Increase by \$0.788M)

This funding supports the Safe Schools Strategy and provides targeted support to secondary schools in priority urban neighbourhoods. The grant, made up of two allocations, is projected to total \$3.6M in 2020-21:

- The **Mental Health & Well Being allocation** includes two components. One supports non-teaching staff such as social workers, child and youth workers, psychologists, and attendance counsellors who work to prevent and mitigate risks to the school environment. The other supports programs for long-term suspended and expelled students, and prevention and intervention resources. Both components provide a per-pupil amount and also reflect a board's demographic characteristics and dispersion distance.
- The **Urban and Priority High Schools** allocation helps boards respond to challenges in select secondary schools, e.g. lack of access to community resources, poverty, conflict with the law, academic achievement issues or a combination of these factors.

- **Mental Health Workers \$0.764M** This funding supports regulated mental health workers in secondary schools to provide direct services to students and to support enhanced access through referrals to community mental health services for students in crisis. This allocation will be transferred from PPF grants and enveloped within the newly named Mental Health and Well-being Grant (formerly the Safe and Accepting Schools Supplement).

OTHER REVENUES:

VISA Revenue (Incr. of \$3. 3M)

Visa Student Fees for 2020-21 will increase to \$20,928M subject to Covid-19 Pandemic influences, however; the Ministry International Student Recovery of -\$1,300 per student will remove -(\$1.7M) in GSN funds against these Visa Revenues in 2020-21.

Visa Student Revenue & Expense						
Fiscal Years 2015 to 2020						
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 RE
	2015	2016	2017	2018	2019	2020
International Student Enrolment (A.D.E.) Average Daily Enrolment						
Elementary	45	51	63	90	104	114
Secondary	933	1,135	1,230	1,275	1,177	1,080
Total International Student Enrolment ADE	978	1,186	1,293	1,364	1,281	1,194
Revenues						
Elementary	712,148	765,295	960,400	1,436,071	1,564,383	1,507,188
Secondary	14,760,465	17,204,124	18,905,889	20,454,949	17,709,420	15,926,313
TUITION FEE REVENUE	15,472,613	17,969,419	19,866,289	21,891,020	19,273,803	17,433,500
Ministry Clawback- International Student Recovery Amt -\$1,300 per 2019-20 Onward						(1,551,550)
NET TUITION FEE REVENUE	\$ 15,472,613	\$ 17,969,419	\$ 19,866,289	\$ 21,891,020	\$ 19,273,803	\$ 15,881,950
DIRECT COSTS: International Ed Dept.						
Salary & Benefits	362,847	343,487	377,065	400,268	539,921	514,236
Commissions	2,216,720	2,608,690	2,777,843	3,324,049	3,119,277	3,031,490
Health Insurance	282,008	523,474	593,020	568,275	614,474	596,750
SCHOOL BLOCK	247,250	321,250	374,250	411,500	389,750	298,375
Supplies & Resources	25,253	31,765	8,461	14,776	26,879	297,833
	3,134,078	3,828,667	4,130,640	4,718,868	4,690,301	4,738,684
OTHER DIRECT COSTS						
Elementary Teachers (System wide)	183,155	212,897	265,302	386,169	454,454	492,983
Secondary Teachers (Sys-wide) 22:1 (23:1 2019-20 onward)	4,122,096	5,240,163	5,706,722	6,047,265	5,753,504	5,072,054
School Operations	269,366	327,264	355,768	372,116	346,668	364,908
Student Support Services	3,100,928	3,164,212	3,228,788	3,294,682	3,361,920	3,361,920
Total Other Direct Costs	7,675,546	8,944,536	9,556,580	10,100,232	9,916,546	9,291,865
TOTAL COSTS	\$ 10,809,623	\$ 12,773,203	\$ 13,687,220	\$ 14,819,099	\$ 14,606,847	\$ 14,030,549
SURPLUS/(DEFICIT)	\$ 4,662,990	\$ 5,196,216	\$ 6,179,069	\$ 7,071,921	\$ 4,666,956	\$ 1,851,401
International Student Tuition Fee Set by Board						
Elementary	12,500	12,500	12,500	12,500	12,500	16,000
Secondary	14,000	14,000	14,000	14,000	14,500	16,000

PPF Grants (Priority and Partnership Grants)

There are 4 PPF's TRANSFERS TO GSN to further support the ministry's efforts to streamline funding while also reducing administrative burden for transfer payment recipients, some existing allocations will be transferred into the GSN beginning in 2020–21:

Mental Health Workers (-\$0.764M):

This funding supports regulated mental health workers in secondary schools to provide direct services to students and to support enhanced access through referrals to community mental health services for students in crisis. This allocation will be transferred to, and enveloped within, the Mental Health and Well-being Grant (formerly the Safe and Accepting Schools Supplement).

Experiential Learning (-\$0.426M)

This funding is for staff and other supports to provide effective experiential learning opportunities to help students engage in education and career/life planning through exposure to a variety of careers and pathways. This allocation is transferred to the Learning Opportunities Grant (LOG).

Curriculum and Assessment Implementation (-\$0.142M)

This funding supports implementation and training for educators and system leaders as new curriculum, including Indigenous-focused curriculum, and assessment policies are released. This allocation will be transferred to the School Board Administration and Governance Grant (SBAGG). This allocation will not be subject to the school board administration and governance enveloping provision.

Executive Compensation (for increases introduced in 2017–18 as a PPF Grant) moved into Board Admin (-\$0.163M)

This funding supports 2017–18 executive salary and performance-related pay increases for designated executives. This allocation will be transferred to the SBAGG and will be subject to the school board administration and governance enveloping provisions.

OPS Learn and Work PPF –(\$0.116M)

Cancelled by Ministry: program to be covered by GSN Funds in 2020-21 Budget.

Broad Band Modernization Program –(\$0.858M)

New in 2019-20 not announced as part of the Ministry PPF announcements removed from budget estimates to be cautious.

Parking Revenues -(\$3.200M)

Parking Revenues were reduced from the 2019-20 Revised Budget as a Central Grievance moved the parking to be negotiated at the central bargaining table -(\$3.200M).

Attrition Offset Protection -50% of change from 2019-20 Est. (-\$2.26M)

Funding continues to be available through the Teacher Job Protection Fund for classroom teachers, if needed, in relation to the changes to class sizes in 2020–21. With this support in place, and the additional local flexibility for some school boards, it is a continued expectation for the upcoming school year that school boards will not lay-off teachers associated with changes to class sizes. Given the reduction in the funded average secondary class size to 23, it is projected that no funding will be generated through this allocation in 2020–21. However, funding continues to be available if actual attrition and enrolment trigger funding through the allocation. In addition, the Supplementary Area Factors for base school facility operations, within the School Facility Operations and Renewal Grant, will be updated. TCDSB expects no funding as it has met the 23:1 class size average.

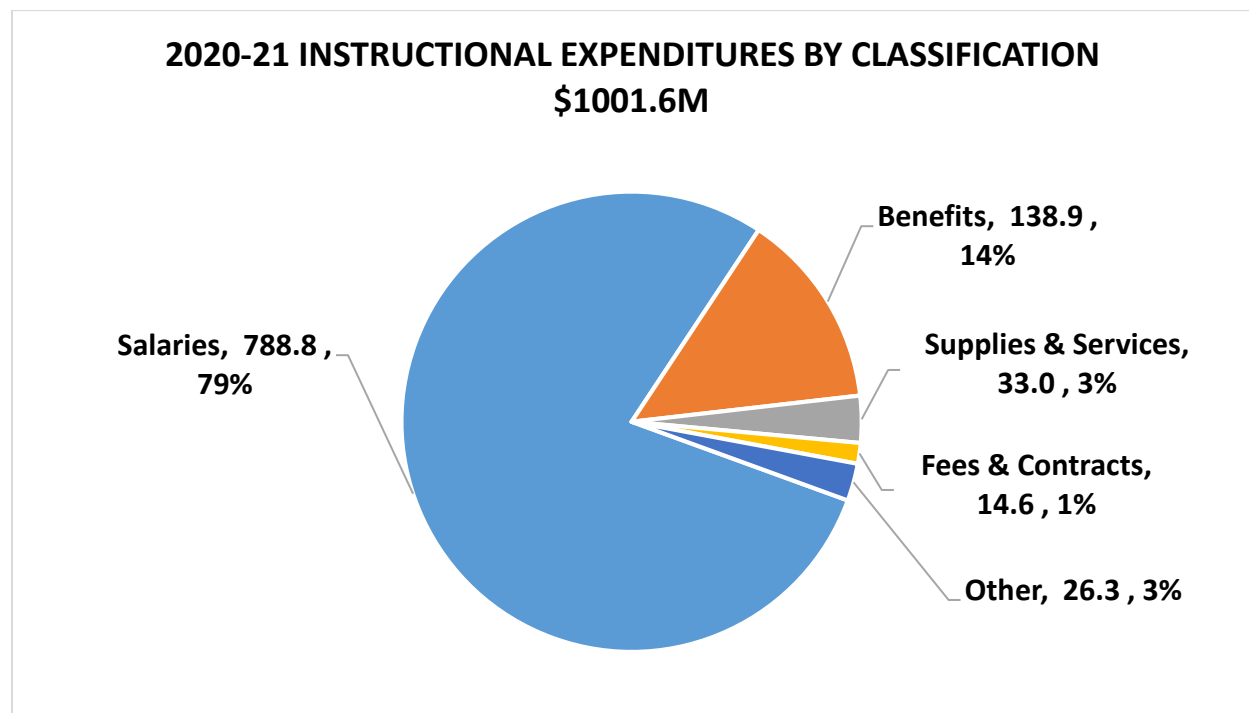
Toronto Catholic District School Board

Volume III: Instructional Related Expenditures

Instructional Related Operating Expenditures are mostly wages and benefits for teaching staff

Instructional operating expenditures are comprised mostly of wages and benefits for teachers, special education workers, other support staff and school administration. The remainder of the expenditures are also directly classroom related and include school based supplies as well as technology in the classroom.

The following chart provides an overview of instructional-related expenditures by functional category. Appendix 3A, 3B and 3C provides a detailed breakdown of the entire instructional-related budget.



The chart below provides a comparison between the 2019-20 revised budget and the 2020-21 budget estimates by category. On the following page is a brief analysis of each line item (referenced by line #) explaining the differences between each year's budget. As noted, the overwhelming changes originate from classroom teachers.

	<u>Instructional Related Expenditure Categories</u>	2019/20 Budget Revised Estimates	Net Change Increase / (Decrease)	2020/21 Budget Estimates
1	Classroom Teachers	644,441	8,332	652,773
2	Occasional Teachers	32,730	592	33,322
3	Education Assistants	54,295	1,736	56,031
4	Designated Early Childhood Educators	27,296	845	28,142
5	Professional & Para-professionals	56,312	1,905	58,217
6	Textbooks & Classroom Supplies	24,022	(219)	23,803
7	Computers	10,233	549	10,782
8	Staff Development	2,493	(19)	2,474
9	In School Administration	69,016	1,840	70,856
10	Teacher Consultants & Coordinators	4,654	1,657	6,311
11	Cont. Ed. (incl. International Language./Summer Schools.)	22,237	360	22,597
12	Other Operating Expenditures	37,239	(990)	36,249
	Sub-total Classroom	984,969	16,588	1,001,557

Instructional Related Expenditures Variance Analysis – Additional Details see Appendix 3A, 3B, 3C

1. Classroom Teacher costs have increased by \$8.3M due to the increase in salary and benefits of \$11.6M and a decline in enrolment has resulted in a reduction of (\$3.3M)
2. The Occasional Teachers' costs have increased by \$0.6M due to an increase in salary and benefits.
3. Education Assistants costs have increased by \$1.7M mainly due to the increases in salary and benefits of \$0.7M and an increase of \$1.0M to the supply EA costs.
4. Designated Early Childhood Educators costs have increased by \$0.8M mainly due to increases in salary and benefit costs.
5. Professionals and Para-professionals have increased by \$1.9M mainly due to increase in salary and benefit costs of \$0.9M and transfer of funds from Priorities and Partnerships funding of \$0.6M to the GSN funding for Mental Health workers and Experimental learning \$0.4M was moved to GSN funding.
6. Textbook and Classroom Supplies have decreased (\$0.2M) due to increased funding for Cultural responsive and relevant Pedagogy of \$0.2M, Increase in visa student costs of \$0.1M. Offset by transfer of funds for computers to the computer line of (\$0.5M)
7. Increase in computer costs of \$0.5M due to transfer of funds from Textbook and supplies budgeted line.
8. Staff Development budget has been reduced by (\$0.02M) due to a decrease in the number of participants in the New Teacher Induction program(NTIP).
9. In School Administration, costs have increased by \$1.8M due to the addition of 1 Vice-Principal of \$0.1M and increase in salary, and benefits of \$0.8M. Increase of 13.9 School secretaries due to the increase funding from the Systems Priority funding totalling \$0.9M. Please note that this is a placeholder and the 13.9 FTE may be distributed to other CUPE Clerical/Technical positions in other job categories based on further consultation with CUPE 1328.

10. Teacher Consultants and Coordinators Increases by \$1.7M due to increases in salary and benefits of \$0.2M, 2 new Autism teachers, 2 Psychologist / Speech and Language positions and 2 Math resource teachers for a total of \$0.8M. Transfer of 6.5FTE due to change in funding from Board Admin at a cost of \$0.7M.
11. Continuing Education increased by \$0.4M due to an increase in salary and benefits cost for International Languages and an increase in Summer School costs due to expected increase in enrolment.
12. Other Operating costs have decreased due to a reduction in funding for Priorities and Partnerships Fund (PPF) of (\$1.0M) as well some amounts have been transferred to GSN funding.

Highlights of the Service Level Adjustments include the following:

1. **Senior staff were able to identify some new investments while maintaining a balanced Budget.** Staff consolidated all mandated reductions, along with any mandated increases including investments from the Support for Student Funding.
2. **The total Net FTE increase 12.67 staff positions for Instructional.** Due to additional funding received from the System Priority Funding TCDSB is able to increase staffing in School operations by 12.9 FTE Clerical and Technical staff. Additional investments for funding received from the System Priority Funding 11 FTE for Mental Health, STEM and Specialty Programs, 11 FTE for English as a Second Language, 1 FTE for the 5th block. New investments totaling 7.3 FTE were also made for the following areas, in the Autism Team for Psychologist, Speech Pathologist and Elementary and Secondary Teachers. Math teachers and a Vice Principal was also added. This was reduced by (30.63) FTE due to enrolment decline.



Please note that the 12.9 FTE is a placeholder and may be distributed to other CUPE Clerical/Technical positions in other job categories based on further consultation with CUPE 1328.

Draft 2020-21 TCDSB Key Year Over Year Budget Impacts			
Instructional	\$M	FTE	
<u>Revenue Increases</u>		<u>New</u>	<u>Saved</u>
Support for Student Funding (From OECTA Central Agreements)	5.60		
Secondary Class size moving to 23:1	2.90		
System Priority Funding (From CUPE & APSSP Central Agreements)	2.70		
Increased Funding for Teachers Short Term Absenteeism (1 day)	1.40		
Declining Enrollment Adjustment	0.70		
Discontinued Earned Leave Plan (Clawback)	0.65		
Elementary Enrolment Increase	0.50		
Learning Opportunities Grant	0.46		
Principal / Vice-Principal Allocation for Campuses	0.37		
<u>Revenue Decreases</u>			
Removal of (2nd half) Employee Paid Parking Revenue	(3.20)		
Enrolment Decrease for Secondary	(2.60)	(26.33)	
Costs Adjustment for Online learning	(0.40)		
Net Change to Revenues	9.08		
<u>Expenditures Increases</u>			
Elementary/Secondary Teacher Positions Added Back ¹	3.10		30.00
EAs, CYWs, Speech/Language positions Added Back ¹	1.90		32.50
ELHT Benefit Cost Increase	1.50		
New Clerical/Technical positions added from System Priority Funding	0.80	12.90	
New Elementary/Secondary Teachers added from Support for Student Fun	2.50	23.10	
Increased Education Assistants Supply costs	1.00		
Enhancements to Autism Team - (Psychologist and Speech Pathologist)	0.20	2.00	
Enhancements to Autism Team (Elementary and Secondary Teacher)	0.20	2.30	
Purchase of Books Culturally Responsive and Relevant Pedagogy	0.20		
New Math Resource Teachers (Supports to Grades 7 to 12)	0.20	2.00	
New Vice-Principal Allocation	0.12	1.00	
TTC Tickets for CSLIT Members to attend General Assembly Meetings	0.02		
<u>Expenditures Decreases</u>			
Elementary Teacher Salary Cost Adjustment	(5.59)	(4.30)	
	-		
Net Change to Expenditures	6.15		
Total Estimated Year Over Year Impacts (Funding Shortfall)	2.93	12.67	62.50
¹ Related to previous loss of 2018-19 System Priority Funding			

The Elementary Panel consists of two main areas including Instructional Day School and School Office. Instructional Day School is made up of Classroom teachers, Educational Assistants, Early Childhood Educators, and textbooks and supplies. The School office is made up of Principals, Vice Principals, School Secretary and other office expenses. More details can be found in Appendix 3A.

Elementary Panel	2019/20 Rev. Estimates (\$M)	2020/21 Estimates (\$M)
Instructional Day School	521.1	529.4
School Office	46.3	47.2
Total Expense for Elementary Panel	\$567.4	\$576.6

The Secondary Panel consists of two main areas including Instructional Day School and School Office. Instructional Day School is made up of Classroom teachers, Educational Assistants and textbooks and supplies. The School office is made up of Principals, Vice Principals, School Secretary and other office expenses. More details can be found in Appendix 3B.

Secondary Panel	2019/20 Rev. Estimates (\$M)	2020/21 Estimates (\$M)
Instructional Day School	248.0	251.2
School Office	22.6	23.5
Total Expense for Secondary Panel	\$270.6	\$274.7

The Central program area consists of many groups that work in both the Elementary Panel and the Secondary Panel. The Central program area encompasses Instructional day school, student supports, curriculum and accountability, student success and many other areas listed below. More details can be found in Appendix 3C.

Central	2019/20 Rev. Estimates (\$M)	2020/21 Estimates (\$M)
Instructional Day School	6.5	6.8
Student Support Services	44.1	46.2
Curriculum and Accountability	5.6	7.2
Staff Development	0.7	0.6
Student Success	2.9	2.9
Special Education Departments	4.3	4.3
Mental Health and Well-Being Teams	0.2	0.2
Continuing Education	22.2	22.6
Computer Services and Information technology	23.3	23.3
Other Non-Operating Expenditures	37.2	36.2
Total Expense for Central	\$147.0	\$150.3

Toronto Catholic District School Board

Volume III: Appendices

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - ELEMENTARY

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Instructional Day School	\$ 499,427,523	\$ 521,126,013	\$ 529,391,603	\$ 8,265,590	1.6%
School Office	45,222,335	46,274,139	47,183,660	\$ 909,521	2.0%
TOTAL	\$ 544,649,858	\$ 567,400,152	\$ 576,575,263	\$ 9,175,111	1.6%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Instructional Day School

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
CLASSROOM TEACHERS - ELEMENTARY					
Classroom Teachers - Salaries	\$ 351,026,261	\$ 365,316,633	\$ 367,584,836	\$ 2,268,202	0.6%
Classroom Teachers - Benefits	53,651,139	53,727,806	56,120,957	\$ 2,393,152	4.5%
Librarian Teachers & Technicians - Salaries	2,844,381	4,160,741	4,589,992	\$ 429,251	10.3%
Librarian Teachers & Technicians - Benefits	763,352	1,088,425	1,205,342	\$ 116,917	10.7%
Guidance Teachers - Salaries	1,132,961	2,037,508	2,045,890	\$ 8,382	0.4%
Guidance Teachers - Benefits	136,779	298,729	312,612	\$ 13,883	4.6%
Mileage Provision	431,564	406,000	406,000	\$ -	0.0%
TOTAL CLASSROOM TEACHERS	409,986,437	427,035,843	432,265,628	5,229,786	1.2%
OCCASIONAL TEACHERS					
Elementary - Salaries	18,660,225	18,489,986	18,870,607	\$ 380,621	2.1%
Elementary - Benefits	3,230,482	3,886,157	3,959,638	\$ 73,481	1.9%
TOTAL OCCASIONAL TEACHERS	21,890,707	22,376,143	22,830,245	454,102	2.0%
EDUCATIONAL ASSISTANTS					
Elementary - Salaries	28,041,259	29,315,065	30,783,860	\$ 1,468,795	5.0%
Elementary - Benefits	9,246,773	9,984,711	10,247,947	\$ 263,235	2.6%
TOTAL EDUCATIONAL ASSISTANTS	37,288,032	39,299,776	41,031,807	1,732,030	4.4%
DESIGNATED EARLY CHILDHOOD EDUCATORS					
Elementary - Salaries	18,399,547	21,264,535	22,008,005	\$ 743,470	3.5%
Elementary - Benefits	5,390,679	6,031,866	6,133,631	\$ 101,765	1.7%
TOTAL DESIGNATED EARLY CHILDHOOD EDUCATORS	23,790,226	27,296,401	28,141,636	845,235	3.1%
TEXTBOOKS & CLASSROOM SUPPLIES					
Elementary School Block Allocation	6,321,494	4,955,850	4,960,287	\$ 4,437	0.1%
Invest 100k in each of the next 5 years in Elementary Music	140,627	152,000	152,000	\$ -	0.0%
Elementary CSLIT Student Leadership Fund	10,000	10,000	10,000	\$ -	0.0%
TOTAL TEXTBOOKS & CLASSROOM SUPPLIES	6,472,121	5,117,850	5,122,287	4,437	0.1%
TOTAL	\$ 499,427,523	\$ 521,126,013	\$ 529,391,603	8,265,590	1.6%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

School Office

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
ELEMENTARY					
Elementary Principal Salaries	\$ 21,063,237	\$ 21,931,984	\$ 21,991,844	\$ 59,860	0.3%
Elementary Principal Benefits	2,767,107	2,883,632	2,901,448	\$ 17,816	0.6%
Elementary Vice Principal Salaries	5,532,069	5,431,136	5,499,587	\$ 68,451	1.3%
Elementary Vice Principal Benefits	753,975	698,173	709,447	\$ 11,274	1.6%
Elementary Professional Development Provision	17,791	433,455	431,013	\$ (2,442)	-0.6%
SECRETARIES					
School Secretary Salaries	9,729,916	9,703,931	10,431,023	\$ 727,092	7.5%
School Secretary Benefits	3,253,049	3,056,426	3,079,497	\$ 23,071	0.8%
Supply Secretary Costs	1,063,123	1,039,417	1,039,417	\$ -	0.0%
OFFICE EXPENSES					
Principals & Vice Principal Expenses	6,917	28,410	28,310	\$ (100)	-0.4%
Principals & Vice Principal Mileage Expenses	45,901	57,231	57,231	\$ -	0.0%
School Office Supplies allocation	79,645	83,655	83,655	\$ -	0.0%
School Office Furniture, Equipment and Computers	354,058	45,000	45,000	\$ -	0.0%
Orientation Centre, Program Ads	-	20,000	20,000	\$ -	0.0%
Course Reimbursement	-	10,000	10,000	\$ -	0.0%
School Telephones	555,547	851,690	856,188	\$ 4,498	0.5%
TOTAL	\$ 45,222,335	\$ 46,274,139	\$ 47,183,660	\$ 909,521	2.0%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - SECONDARY

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Instructional Day School	\$ 256,849,510	\$ 248,013,331	\$ 251,213,384	\$ 3,200,053	1.3%
School Office	21,513,039	22,597,851	23,521,134	\$ 923,283	4.1%
TOTAL	\$ 278,362,549	\$ 270,611,182	\$ 274,734,519	\$ 4,123,337	1.5%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Instructional Day School

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
CLASSROOM TEACHERS - SECONDARY					
Classroom Teachers - Salaries	186,440,875	180,054,370	181,689,817	\$ 1,635,446	0.9%
Classroom Teachers - Benefits	26,723,391	26,112,338	27,305,421	\$ 1,193,083	4.6%
Librarian Teachers - Salaries	2,660,131	2,589,979	2,641,410	\$ 51,431	2.0%
Librarian Teachers - Benefits	334,418	380,724	403,607	\$ 22,884	6.0%
Guidance Teachers - Salaries	6,670,509	6,942,374	7,080,314	\$ 137,940	2.0%
Guidance Teachers - Benefits	802,499	1,020,532	1,081,872	\$ 61,340	6.0%
Mileage Provision	257,657	305,250	305,250	\$ -	0.0%
TOTAL CLASSROOM TEACHERS	223,889,480	217,405,567	220,507,691	3,102,123	1.4%
OCCASIONAL TEACHERS					
Secondary - Salaries	9,937,052	8,521,196	8,633,708	\$ 112,512	1.3%
Secondary - Benefits	1,845,836	1,832,853	1,858,114	\$ 25,261	1.4%
TOTAL OCCASIONAL TEACHERS	11,782,888	10,354,049	10,491,822	137,773	1.3%
EDUCATIONAL ASSISTANTS					
Secondary - Salaries	11,928,122	11,185,289	11,253,331	\$ 68,042	0.6%
Secondary - Benefits	3,663,658	3,809,709	3,746,234	\$ (63,475)	-1.7%
TOTAL EDUCATIONAL ASSISTANTS	15,591,780	14,994,998	14,999,565	4,567	0.0%
TEXTBOOKS & CLASSROOM SUPPLIES					
Secondary School Block Allocation	3,915,116	3,486,312	3,441,902	\$ (44,410)	-1.3%
Secondary High Cost Course Allocation	337,900	337,900	337,900	\$ -	0.0%
International Baccalaureate Programme - Michael Power & St. Joseph's	75,000	75,000	75,000	\$ -	0.0%
International Baccalaureate Programme - Pope John Paul II	58,943	58,943	58,943	\$ -	0.0%
International Baccalaureate Programme - St Mary CSS	50,000	50,000	50,000	\$ -	0.0%
International Baccalaureate Programme - St Basil The Great	-	50,000	50,000	\$ -	0.0%
Alternative Program & Placement for Limited Expulsion (A.P.P.L.E.)	10,468	18,000	18,000	\$ -	0.0%
Arrowsmith Programme (4 Sites Licenses and Supplies)	2,295	46,920	46,920	\$ -	0.0%
Student Council	16,000	16,000	16,000	\$ -	0.0%
Urban & Priority High School Grants - Msgr. Fraser	296,003	296,003	296,003	\$ -	0.0%
Urban & Priority High School Grants - J.C. McGuigan CSS	285,857	285,857	285,857	\$ -	0.0%
Urban & Priority High School Grants - St. Patrick's CSS	266,696	266,696	266,696	\$ -	0.0%
Urban & Priority High School Grants - Father Henry Carr	271,085	271,085	271,085	\$ -	0.0%
TOTAL TEXTBOOKS & CLASSROOM SUPPLIES	5,585,362	5,258,716	5,214,306	(44,410)	-0.8%
TOTAL	\$ 256,849,510	\$ 248,013,331	\$ 251,213,384	3,200,053	1.3%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

School Office

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
SECONDARY					
Secondary Principal Salaries	4,354,851	4,491,054	4,642,619	\$ 151,565	3.4%
Secondary Principal Benefits	513,025	577,325	598,898	\$ 21,573	3.7%
Secondary Vice Principal Salaries	6,463,773	6,473,516	6,663,932	\$ 190,416	2.9%
Secondary Vice Principal Benefits	856,140	832,170	859,647	\$ 27,477	3.3%
Secondary Professional Development Provision	4,649	104,970	107,662	\$ 2,692	2.6%
SECRETARIES					
School Secretary Salaries	6,718,812	6,855,232	7,354,378	\$ 499,147	7.3%
School Secretary Benefits	2,072,823	2,182,774	2,211,061	\$ 28,287	1.3%
Supply Secretary Costs	127,702	592,727	592,727	\$ -	0.0%
OFFICE EXPENSES					
Principals & Vice Principal Expenses	2,301	8,960	9,160	\$ 200	2.2%
Principals & Vice Principal Mileage Expenses	27,444	22,769	22,769	\$ -	0.0%
School Office Supplies allocation	15,947	16,345	16,345	\$ -	0.0%
School Office Furniture, Equipment and Computers		45,000	45,000	\$ -	0.0%
Orientation Centre, Program Ads		20,000	20,000	\$ -	0.0%
Course Reimbursement		10,000	10,000	\$ -	0.0%
School Telephones	355,572	365,010	366,938	\$ 1,928	0.5%
TOTAL	\$ 21,513,039	\$ 22,597,851	\$ 23,521,134	\$ 923,283	4.1%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

CLASSROOM INSTRUCTION - CENTRAL

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Instructional Day School	\$ 6,398,412	\$ 6,496,674	\$ 6,819,240	\$ 322,566	5.0%
Student Support Services	43,520,049	44,098,812	46,183,199	\$ 2,084,387	4.7%
Curriculum & Accountability	6,418,274	5,618,004	7,115,691	\$ 1,497,687	26.7%
Staff Development	1,172,721	681,415	624,286	\$ (57,129)	-8.4%
Student Success	2,970,577	2,868,018	2,906,078	\$ 38,060	1.3%
Special Education Departments	3,449,284	4,301,239	4,286,291	\$ (14,948)	-0.3%
Mental Health and Well-Being Team	192,778	151,500	151,500	\$ -	0.0%
Continuing Education	21,673,914	22,237,130	22,596,974	\$ 359,844	1.6%
Computer Services & Information Technology	20,369,832	23,273,726	23,314,477	\$ 40,752	0.2%
Other Non-Operating Expenditures	41,096,627	37,239,214	36,248,866	\$ (990,348)	-2.7%
TOTAL	\$ 147,262,467	\$ 146,965,732	\$ 150,246,603	\$ 3,280,870	2.2%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Instructional Day School

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
TEXTBOOKS & CLASSROOM SUPPLIES					
Culturally Responsive & Relevant Pedagogy - School Block Budget	-	-	200,000	\$ 200,000	100.0%
French Immersion - Support	120,000	121,600	121,600	\$ -	0.0%
Religious Program Resources	75,424	-	-	\$ -	100.0%
Outdoor Education	774,583	818,093	814,567	\$ (3,526)	-0.4%
Classroom Needs Provision	105,354	100,000	100,000	\$ -	0.0%
Superintendents Special Project Funds	23,309	26,950	26,950	\$ -	0.0%
School Nutrition Programs - Angel Foundation for Learning	100,000	100,000	100,000	\$ -	0.0%
International Languages & Other Programs Learning Resources	-	93,000	93,000	\$ -	0.0%
School Projects	50,000	100,000	100,000	\$ -	0.0%
Mini Olympics	20,000	20,000	20,000	\$ -	0.0%
Pediculosis Program	32,373	45,000	45,000	\$ -	0.0%
Religious Retreats & Chaplains	52,931	50,000	50,000	\$ -	0.0%
Commission, Health Insurance and School Budget Transfer for VISA St	4,150,380	4,008,953	4,135,045	\$ 126,092	3.1%
Indigenous Education Allocation	894,058	1,013,078	1,013,078	\$ -	0.0%
TOTAL TEXTBOOKS & CLASSROOM SUPPLIES	6,398,412	6,496,674	6,819,240	322,566	5.0%
TOTAL	\$ 6,398,412	\$ 6,496,674	\$ 6,819,240	322,566	5.0%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Student Support Services

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Student Support Salaries	\$ 6,093,871	\$ 6,005,282	\$ 6,546,368	\$ 541,086	9.0%
Student Support Benefits	2,041,943	1,666,696	1,757,717	\$ 91,021	5.5%
Child Youth Worker Salaries	9,188,686	9,208,719	9,417,095	\$ 208,376	2.3%
Child Youth Worker Benefits	2,567,880	2,487,043	2,526,585	\$ 39,542	1.6%
Psychologist Salary	4,463,460	5,233,148	5,273,105	\$ 39,957	0.8%
Psychologist Benefits	1,176,408	1,401,660	1,403,966	\$ 2,306	0.2%
Social Worker Salaries	4,921,347	5,751,272	5,763,880	\$ 12,608	0.2%
Social Worker Benefits	1,182,525	1,526,847	1,528,531	\$ 1,684	0.1%
Speech & Language Salaries	3,644,377	3,768,282	4,109,193	\$ 340,911	9.0%
Speech & Language Benefits	883,769	1,003,894	1,089,940	\$ 86,046	8.6%
Elementary Lunchtime Student Supervisors	1,549,673	1,364,569	1,364,569	\$ -	0.0%
Translators & Interpreter Services	75,004	100,000	100,000	\$ -	0.0%
Experiential Learning	-	-	426,458	\$ 426,458	100.0%
EAP Costing	675,532	650,000	750,000	\$ 100,000	15.4%
Ontario Focused Intervention Partnership (OFIP) Tutor	267,309	378,112	376,376	\$ (1,736)	-0.5%
Car Allowance	17,836	20,580	20,580	\$ -	0.0%
Mileage & Cellular Phone Provision	464,120	664,096	664,096	\$ -	0.0%
Specialist High Skills Major (SHSM)	559,332	505,463	505,463	\$ -	0.0%
TDSB Vision Services	291,234	424,852	424,852	\$ -	0.0%
Secondary Student Supervisors	1,950,490	1,671,711	1,867,984	\$ 196,273	11.7%
Contracted Child Support Workers	1,438,601	200,000	200,000	\$ -	0.0%
MISA - Managing Information for Student Achievement	66,651	66,585	66,440	\$ (145)	-0.2%
TOTAL	\$ 43,520,049	\$ 44,098,812	\$ 46,183,199	\$ 2,084,387	4.7%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Curriculum & Accountability

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Coordinators & Resource Teachers Salaries	\$ 4,854,027	\$ 3,951,048	\$ 5,274,482	\$ 1,323,434	33.5%
Coordinators & Resource Teachers Benefits	860,314	941,596	973,669	32,073	3.4%
Mobile Phone Provision	6,374	4,365	4,365	-	0.0%
Mileage Expenses		10,000	10,000	-	0.0%
Supplies & Resources					
Religion	41,096	39,724	39,724	-	0.0%
Physical Education	87,360	86,068	86,068	-	0.0%
Dramatic Arts	18,200	14,445	14,445	-	0.0%
Social Studies	14,071	11,436	11,436	-	0.0%
Math	4,591	19,862	19,862	-	0.0%
Language Arts	22,043	45,140	45,140	-	0.0%
Music	70,237	56,576	56,576	-	0.0%
French	742	27,686	27,686	-	0.0%
Visual Arts	27,219	22,871	22,871	-	0.0%
Co-operative Education	961	9,028	9,028	-	0.0%
Ontario Youth Apprenticeship Program	36,920	35,163	35,163	-	0.0%
Science & Family Studies	24,676	45,742	45,742	-	0.0%
Technological Studies	8,155	6,019	6,019	-	0.0%
Business Studies	-	4,744	4,744	-	0.0%
Curriculum & Accountability	120,169	94,083	94,083	-	0.0%
Library	36,958	27,084	27,084	-	0.0%
Early Learning Program	9,293	7,033	7,033	-	0.0%
Research	115,960	102,318	102,318	-	0.0%
Guidance	32,196	24,075	24,075	-	0.0%
English as a Second Language	2,412	6,019	6,019	-	0.0%
Academic Technology & Computer Studies	24,303	25,880	25,880	-	0.0%
Curriculum & Assessment Implementation	-	-	142,180	142,180	100.0%
TOTAL	\$ 6,418,274	\$ 5,618,004	\$ 7,115,691	\$ 1,497,687	26.7%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION**Staff Development**

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Occasional Teacher Salaries & Benefits	\$ 410,078	\$ 76,250	\$ 76,250	\$ -	0.0%
New Teacher Induction Program (NTIP)	589,293	537,838	480,709	(57,129)	-10.6%
Professional Development Expenditures	173,350	67,327	67,327	-	0.0%
TOTAL	\$ 1,172,721	\$ 681,415	\$ 624,286	\$ (57,129)	-8.38%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Student Success

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Literacy					
Resource Materials	\$ 73,168	\$ 40,000	\$ 40,000	\$ -	0.0%
Meeting Expenses	8,817	59,000	59,000	-	0.0%
Professional Development - Occasional Teachers	114,915	225,000	225,000	-	0.0%
Professional Development - Student Success Learning Network	271,917	170,000	170,000	-	0.0%
Ontario Secondary School Literacy Test - 200 Days	21,488	30,000	30,000	-	0.0%
Conferences (Reading for the Love of it)	39,851	35,000	35,000	-	0.0%
Numeracy					
Resource Materials	53,331	95,000	95,000	-	0.0%
Meeting Expenses	11,792	40,000	40,000	-	0.0%
Professional Development - Occasional Teachers	200,634	190,000	190,000	-	0.0%
Professional Development - Student Success Learning Network	263,080	190,000	190,000	-	0.0%
Pathways					
Resource Materials	33,576	35,000	35,000	-	0.0%
Meeting Expenses	21,270	20,000	20,000	-	0.0%
Professional Development - Occasional Teachers	157,302	140,000	140,000	-	0.0%
Professional Development - Student Success Learning Network	155,084	150,000	150,000	-	0.0%
Special Initiatives	182,695	155,619	155,619	-	0.0%
Communications & Marketing	63,124	40,000	40,000	-	0.0%
Catholic Community Culture & Caring					
Resource Materials	67,737	40,000	40,000	-	0.0%
Meeting Expenses	76,339	50,000	50,000	-	0.0%
Professional Development - Occasional Teachers	277,425	330,000	330,000	-	0.0%
Special Initiatives	336,515	200,000	238,060	38,060	19.0%
Conferences	77,500	100,000	100,000	-	0.0%
Student Success Teams (SSTs)					
Resource Materials	4,180	20,912	20,912	-	0.0%
Meeting Expenses	39,762	40,000	40,000	-	0.0%
Professional Development - Occasional Teachers	75,491	187,000	187,000	-	0.0%
Supervisory Officer - Approved Days	160,447	171,694	171,694	-	0.0%
School Support	3,445	15,000	15,000	-	0.0%
Honorariums	-	10,000	10,000	-	0.0%
Supervisory Officer - Support	130,551	10,000	10,000	-	0.0%
Transportation	49,140	78,793	78,793	-	0.0%
TOTAL	\$ 2,970,577	\$ 2,868,018	\$ 2,906,078	\$ 38,060	1.3%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Special Education Departments

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
SPECIAL SERVICES DEPARTMENT					
Special Equipment Amount (SEA)	\$ 2,916,160	3,487,963	3,473,015	\$ (14,948)	-0.4%
Special Services Department	52,205	199,368	199,368	-	0.0%
Fees & Services	60,000	100,040	100,040	-	0.0%
School Budget Allocations	110,664	165,686	165,686	-	0.0%
CURRICULUM SUPPORT UNITS					
North York	5,798	6,744	6,744	-	0.0%
Etobicoke	4,389	6,744	6,744	-	0.0%
Toronto	5,505	6,744	6,744	-	0.0%
Scarborough	3,678	6,744	6,744	-	0.0%
Social Worker Services	12,429	20,566	20,566	-	0.0%
Deaf & Hard Of Hearing	9,628	12,584	12,584	-	0.0%
Care, Treatment & Correctional Facilities	49,122	62,214	62,214	-	0.0%
Speech & Language	26,950	26,950	26,950	-	0.0%
Gifted Programs	46,210	51,744	51,744	-	0.0%
Autism Services	80,655	81,258	81,258	-	0.0%
Psychology Services	65,890	65,890	65,890	-	0.0%
TOTAL	\$ 3,449,284	\$ 4,301,239	\$ 4,286,291	(14,948)	-0.3%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Mental Health and Well-Being Team

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Office					
Mobile Phones & Parking	\$ 10,518	\$ 20,500	\$ 20,500	-	0.0%
Supplies, Photocopying, Printing Costs	72,362	44,500	44,500	-	0.0%
Resource Support					
Action Team, Symposium, Programs	16,642	15,000	15,000	-	0.0%
School Engagement Team Officers (SET) Support		10,000	10,000	-	0.0%
Psychiatric Consultation (APPLE)	20,762	16,000	16,000	-	0.0%
Professional Development					
Certification Modules & Workshops	2,817	10,000	10,000	-	0.0%
Canadian Safe School Network Conferences	2,170	5,000	5,000	-	0.0%
Staff Conferences & Professional Development	10,063	10,000	10,000	-	0.0%
Shadow Box Learning Styles	13,230	10,500	10,500	-	0.0%
Joint Professional Development (OECTA)	44,215	10,000	10,000	-	0.0%
TOTAL	\$ 192,778	\$ 151,500	\$ 151,500	-	0.0%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Continuing Education

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Adult Credit Diploma (Day/Night)					
Salaries	\$ 1,939,470	\$ 2,306,566	\$ 2,358,108	51,542	2.2%
Benefits	175,126	159,000	159,000	-	0.0%
Other Expenses	40,417	103,000	103,000	-	0.0%
Adult Credit Diploma-Msgr Fraser					
Salaries	375,749	555,000	555,000	-	0.0%
Benefits	59,926	85,000	85,000	-	0.0%
Summer School					
Salaries	6,065,934	5,910,000	6,110,000	200,000	3.4%
Benefits	257,057	450,000	360,000	(90,000)	-20.0%
Other Expenses	205,762	290,000	290,000	-	0.0%
Adult English as a Second Language (ESL) & Citizenship					
Salaries	2,105,007	2,000,000	2,005,000	5,000	0.3%
Benefits	435,940	355,810	400,000	44,190	12.4%
Other Expenses	585,506	644,190	595,000	(49,190)	-7.6%
International Languages					
Salaries	4,486,293	4,385,000	4,535,000	150,000	3.4%
Benefits	1,167,457	1,064,000	1,145,000	81,000	7.6%
Other Expenses	27,357	45,228	45,228	-	0.0%
Language Instruction for Newcomers to Canada (LINC) / Ministry of Training, Colleges & University (MTCU)					
Salaries	2,002,070	1,893,498	2,010,000	116,502	6.2%
Benefits	470,845	450,000	500,000	50,000	11.1%
Other Expenses	1,273,998	1,540,838	1,341,638	(199,200)	-12.9%
TOTAL	\$ 21,673,914	\$ 22,237,130	\$ 22,596,974	359,844	1.6%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Computer Services & Information Technology

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 6,516,637	\$ 6,686,206	\$ 6,743,302	57,096	0.9%
Benefits	1,947,889	1,830,370	1,858,905	28,535	1.6%
Hardware					
End-User Devices/AV	1,256,257	4,087,714	3,950,265	(137,448)	-3.4%
Hosting/IaaS	36,634	243,962	20,432	(223,530)	-91.6%
Infrastructure	1,657,150	1,093,898	808,086	(285,813)	-26.1%
Software Fees & Licenses					
Software Maint/Support	3,685,357	2,360,078	2,578,552	218,474	9.3%
Subscription/SaaS	2,246,952	2,998,343	2,953,384	(44,959)	-1.5%
IT Services					
Connectivity/Communications	2,552,263	2,110,408	2,319,268	208,860	9.9%
Other Services	131,900	205,631	210,197	4,566	2.2%
Professional/Advisory/Training	-	1,233,124	1,302,131	69,008	5.6%
Staffing	77,153	100,000	239,054	139,054	139.1%
Other					
Car Allowance	28,812	24,696	24,696	-	0.0%
Office Supplies and Printing	94,014	109,908	115,778	5,870	5.3%
Other Expenses	-	6,613	8,152	1,539	23.3%
Training and Pro Development	138,815	117,983	117,484	(499)	-0.4%
Data Analytics Initiative	-	64,791	64,791	-	0.0%
TOTAL	\$ 20,369,832	\$ 23,273,726	\$ 23,314,477	40,752	0.2%

Toronto Catholic District School Board

Volume IV: Special Education

The Special Education Budget in this section is provided for illustrative purposes only. All the amounts shown are already incorporated in to the Instructional related budget in Volume III.

Special Education Grant

These grants provide school boards with funding for programs, services, and/or equipment for students with special education needs. Boards may use the grant only for special education, and must set aside any unspent funding to use for special education in a future school year. There is flexibility in how they may use some of the individual allocations within the grant, as long as the funds are spent on special education. The grant, which is projected to total about \$137.1M in 2020-21 for TCDSB, is made up of six funding allocations:

- The **Special Education Per Pupil Amount (SEPPA)** provides every board with foundational funding toward the cost of special education supports.
- Recognizing the variation across boards in the share of students with special education needs, the nature of the needs, and boards' ability to meet them, the **Differentiated Special Education Needs Amount (DSENA)** aims to better align the allocation with boards' needs and resources.
- Under the **Special Equipment Amount (SEA)**, each board receives a base amount plus a per-pupil amount, which together may be used to purchase assistive technology such as computers, software and other equipment for students with special education needs in line with funding guidelines. In addition, boards may submit claims to recover the costs, less a deductible, of other equipment recommended by a qualified professional for a student with specific special education needs.
- The **other** allocations of the grant are the **Special Incidence Portion (SIP)** for students who require two or more full-time staff to address their health and safety needs and those of others at their school. In addition, there is funding to provide instruction in a care, treatment, custody or correctional facility, and an amount to support board-level expertise in applied behavioral analysis.

Total Special Education Grants and Expenses:

With the increasing numbers and complex needs of students with Autism entering the school Board, new investments totaling 2.3 FTE were also made for the following areas, in the Autism Team for Psychologist, Speech Pathologist and Elementary and Secondary Teachers.

Currently in the Board there are approximately 2000 students with an ASD identification which has increased year over year and is the fastest growing identification provincially. Prior to this year, there have not been additional teachers allocated to the Autism Support Team to address the increase of students with ASD. 2 new Autism teachers have been added to Special Education this will help reduce the time available to build capacity in the system, and to develop and implement preventative strategies.

The table below provides the reader with a higher-level overview of the total Special Education grants and expenses. The Special Education expenses have equated to more than the funding received by the Ministry over the years. TCDSB has to use flexible funding from other areas to cover for the shortfall from the grants. Appendix 4A provides a detailed breakdown.

Special Education	2019/20 Revised Estimates	2020/21 Estimates
Special Education Grants	\$134.2M	\$137.1M
Total Expenses	\$161.4M	\$164.3M
Expense above Ministry funding	(\$27.2M)	(\$27.2M)

An accountability framework was established for the annual review of Special Education programs and services in order that student achievement and well-being be reported and that programs and services could be continually renewed and improved.

1. The purpose of the Accountability Framework has been to conduct an annual review of Special Education program and services through the lens of student achievement. As such, programs and services are reviewed for effectiveness to ensure continued improvement across the different exceptionalities.

2. The Accountability Framework for Special Education (AFSS), as applied to each of the Ministry-recognized exceptionalities and placements, consists of two distinct parts: Report Back: of the goals, Targets in 2018-19, and Evidence in 2018-19 with respect to programs and/or services related to the various exceptionalities; and a Looking Ahead to 2019-2021 which consists of the following categories of focus: Data Analysis, Smart Goals and Targets, Evidence-Based Strategies, and Monitoring.

The AFSS is integral part of the TCDSB Board Learning Improvement Plan and the full AFSS document can be found on the TCDSB Special Service public website.

<https://www.tcdsb.org/ProgramsServices/SpecialEducation/SpecialEducationPlan/ProgramReview/Pages/default.aspx>

3. The work of the Accountability Framework Committee is shared through the context of each exceptionality's goal setting and their analysis of student achievement results.
4. The Accountability Framework committees set and implement strategies that are exceptionality-specific with the intent of improving student outcomes through the listed goals and strategies.

Understanding the scope of students served by the Special Services department is paramount to understanding the diversity of student needs being addressed. Below is a chart for 2019-20 identifying students by their predominant exceptionality. It important to note that a number of students have more than one exceptionality.

2018-2019 Exceptionality 1* Data

(*Primary exceptionality)

As of June 30, 2019.

Exceptionality (based on Exceptionality 1 data)	Total number of students
Autism	1,870
Behaviour	166
Blind and Low Vision	12
Deaf and Hard-of-Hearing	88
Developmental Disability	123
Giftedness	1,930
Language Impairment	800
Learning Disability	2,265
Mild Intellectual Disability	304
Multiple Exceptionalities	167
N/A (students with an IEP only)	7,963
Physical Disability	74
Speech Impairment	3

2018-2019 Exceptionality 1* Data

(*Primary exceptionality)

As of June 30, 2019.



Exceptionality	JK	SK	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
Autism	65	130	180	162	175	155	131	124	112	136	72	112	110	206
Behaviour	0	0	1	5	23	25	27	23	18	14	12	5	7	6
Blind and Low Vision	0	0	0	1	0	1	0	0	1	1	1	1	1	5
Deaf and Hard-of-Hearing	5	8	5	5	4	4	7	5	5	7	7	5	8	13
Developmental Disability	0	1	0	2	3	5	7	14	12	9	7	11	10	42
Giftedness	0	0	0	0	0	3	233	333	260	248	188	220	225	220
Language Impairment	0	0	44	69	73	64	76	83	90	59	68	52	68	54
Learning Disability	0	0	0	4	29	88	95	191	185	245	285	334	319	490
Mild Intellectual Disability	0	1	1	2	4	7	17	18	19	26	37	48	37	87
Multiple Exceptionalities	5	10	9	16	12	12	5	12	10	12	12	14	8	30
N/A (students with an IEP only)	80	71	120	462	735	803	846	795	797	760	671	595	540	688
Physical Disability	1	3	4	6	9	3	4	7	8	6	6	7	6	4
Speech Impairment	0	0	0	1	1	0	0	0	0	1	0	0	0	0



Toronto Catholic District School Board

Volume IV: Appendices

2020-21 BUDGET REVENUE ESTIMATES

Special Education

Revenues	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Special Education Per Pupil Amount (SEPPA)	69,668,474	70,350,715	71,549,077	\$ 1,198,362	1.7%
High Needs Amount (HNA)	45,946,909	45,696,825	45,882,400	\$ 185,575	0.4%
Special Incidence Portion (SIP)	2,985,333	2,419,419	2,419,419	\$ -	0.0%
Special Education Equipment Amount (SEA)	3,702,923	3,717,303	3,702,355	\$ (14,948)	-0.4%
Care, Treatment & Correctional Facilities Amount	2,961,898	2,880,328	2,880,328	\$ -	0.0%
Self Contained Transfer from Foundation and Q&E	7,800,751	7,363,057	7,348,504	\$ (14,553)	-0.2%
Behaviour Expertise Amount	487,830	970,463	979,106	\$ 8,643	0.9%
System Priorities Funding (Re-Negotiated in 2020-21 Guaranteed for 2 ye	3,949,500	-	2,366,729	\$ 2,366,729	
Mental Health Workers in Schools - PPF moved to separate GSN now called Mental Health and Well Being combined with Safe School Allocation. Revenue & Expenses in 2020-21 both moved. (Net 0 effect for Special Education)	755,434	755,434		\$ (755,434)	-100.0%
TOTAL	\$ 138,259,052	\$ 134,153,544	\$ 137,127,918	2,974,374	2.2%

Mental Health Workers has been combined with Safe Schools allocation and been renamed Mental Health & Well Being. Not under Special Education.

2020-21 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2018/2019 Actuals	FTE	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
					\$	%
CLASSROOM TEACHERS - ELEMENTARY						
Classroom Teachers - Salaries	\$ 44,785,283	489.50	\$ 45,334,553	\$ 45,521,053	\$ 186,500	0.4%
Classroom Teachers - Benefits	5,855,287		6,641,512	6,964,721	\$ 323,209	4.9%
CLASSROOM TEACHERS - SECONDARY						
Classroom Teachers - Salaries	20,559,395	215.67	20,558,311	20,966,790	\$ 408,479	2.0%
Classroom Teachers - Benefits	2,687,264		3,011,793	3,207,919	\$ 196,126	6.5%
TOTAL CLASSROOM TEACHERS	73,887,229	705.17	75,546,169	76,660,483	\$ 1,114,313	1.5%
OCCASIONAL TEACHERS						
Elementary - Salaries	1,863,240		1,878,219	1,910,459	\$ 32,240	1.7%
Elementary - Benefits	201,546		381,149	385,874	\$ 4,725	1.2%
Secondary - Salaries	1,378,314		739,543	752,233	\$ 12,690	1.7%
Secondary - Benefits	166,061		153,487	155,311	\$ 1,824	1.2%
TOTAL OCCASIONAL TEACHERS	3,609,161		3,152,398	3,203,876	51,478	1.6%
EDUCATIONAL ASSISTANTS						
Elementary - Salaries	25,424,252	622.20	24,741,746	26,061,519	\$ 1,319,773	5.3%
Elementary - Benefits	8,526,031		8,486,419	8,675,880	\$ 189,461	2.2%
Secondary - Salaries	11,819,202	306.00	12,665,099	12,383,532	\$ (281,567)	-2.2%
Secondary - Benefits	3,603,123		4,344,129	4,122,478	\$ (221,651)	-5.1%
Supply Educational Assistants - Salaries	2,385,838		2,240,000	2,990,244	\$ 750,244	33.5%
Supply Educational Assistants - Benefits	257,515		768,320	995,452	\$ 227,132	29.6%
TOTAL EDUCATIONAL ASSISTANTS	52,015,961	928.20	53,245,712	55,229,105	1,983,393	3.7%

2020-21 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2018/2019 Actuals	FTE	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
					\$	%
PROFESSIONAL & PARAPROFESSIONAL (60% of Personnel)						
Child Youth Worker Salaries	5,513,212	103.14	5,525,231	5,650,257	\$ 125,026	2.3%
Child Youth Worker Benefits	1,540,728		1,492,226	1,515,951	\$ 23,725	1.6%
Psychologist Salary	2,678,076	29.94	3,139,889	3,163,863	\$ 23,974	0.8%
Psychologist Benefits	705,845		840,996	842,379	\$ 1,383	0.2%
Social Worker Salaries	2,952,808	37.92	3,450,763	3,458,328	\$ 7,565	0.2%
Social Worker Benefits	709,515		916,108	917,119	\$ 1,010	0.1%
Speech & Language Salaries	2,186,626	23.70	2,260,969	2,465,516	\$ 204,546	9.0%
Speech & Language Benefits	530,261		602,336	653,964	\$ 51,628	8.6%
Other Professional & Paraprofessional Salaries	1,360,504	29.10	1,430,272	1,439,464	\$ 9,193	0.6%
Other Professional & Paraprofessional Benefits	393,458		373,158	373,829	\$ 671	0.2%
TOTAL PROFESSIONAL & PARAPROFESSIONAL	18,571,032	223.80	20,031,949	20,480,670	448,721	2.2%
CARE, TREATMENT & CORRECTIONAL FACILITIES						
Principals & VPs	146,409	1	152,560	153,509	\$ 949	0.6%
Classroom Teachers	2,583,607	23	2,514,291	2,515,554	\$ 1,263	0.1%
Educational Assistants	167,725	4	222,916	223,319	\$ 403	0.2%
TOTAL CARE, TREATMENT & CORRECTIONAL FACILITIES	2,897,741	28.00	2,889,767	2,892,382	2,615	0.1%
BEHAVIOURAL EXPERTISE PROGRAMS						
Salaries	267,430	5	699,720	712,753	\$ 13,033	1.9%
Benefits	54,874		189,485	185,095	\$ (4,390)	-2.3%
TOTAL BEHAVIOURAL EXPERTISE PROGRAMS	322,304	5.00	889,205	897,848	8,643	1.0%
EPO-MENTAL HEALTH WORKERS						
Salaries	171,715	6	547,188		\$ (547,188)	-100.0%
Benefits	56,557		158,246		\$ (158,246)	-100.0%
Ministry Reporting Data Analysis	992		50,000		\$ (50,000)	-100.0%
TOTAL EPO-MENTAL HEALTH WORKERS	229,264	6.00	755,434	-	(755,434)	-100.0%

2020-21 BUDGET EXPENDITURE ESTIMATES

Special Education

Expenditures	2018/2019 Actuals	FTE	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
					\$	%
NON SALARY						
SPECIAL SERVICES DEPARTMENT						
Special Equipment Amount (SEA)	\$ 2,916,160		\$ 3,487,963	\$ 3,473,015	\$ (14,948)	-0.4%
Special Services Department	52,205		199,368	199,368	\$ -	0.0%
Fees & Services	60,000		100,040	100,040	\$ -	0.0%
School Budget Allocations	110,664		165,686	165,686	\$ -	0.0%
TDSB Vision Services	291,234		424,852	424,852	\$ -	0.0%
Contracted Child Support Workers	1,438,601		200,000	200,000	\$ -	0.0%
CURRICULUM SUPPORT UNITS						
North York	5,798		6,744	6,744	\$ -	0.0%
Etobicoke	4,389		6,744	6,744	\$ -	0.0%
Toronto	5,505		6,744	6,744	\$ -	0.0%
Scarborough	3,678		6,744	6,744	\$ -	0.0%
Social Worker Services	12,429		20,566	20,566	\$ -	0.0%
Deaf & Hard Of Hearing	9,628		12,584	12,584	\$ -	0.0%
Care & Treatment & Correctional Facilities	49,122		62,214	62,214	\$ -	0.0%
Speech & Language	26,950		26,950	26,950	\$ -	0.0%
Gifted Programs	46,210		51,744	51,744	\$ -	0.0%
Autism Services	80,655		81,258	81,258	\$ -	0.0%
Psychology Services	65,890		65,890	65,890	\$ -	0.0%
TOTAL EXPENSE/FTE	\$ 156,711,811	1,896	\$ 161,436,725	\$ 164,272,508	2,835,782	1.8%
TOTAL REVENUES	\$ 138,259,052		\$ 134,153,544	\$ 137,127,918	2,974,374	2.2%
SPECIAL EDUCATION EXPENSES ABOVE MINISTRY FUNDING	\$ (18,452,759)		\$ (27,283,181)	\$ (27,144,590)	138,592	-0.5%

Toronto Catholic District School Board

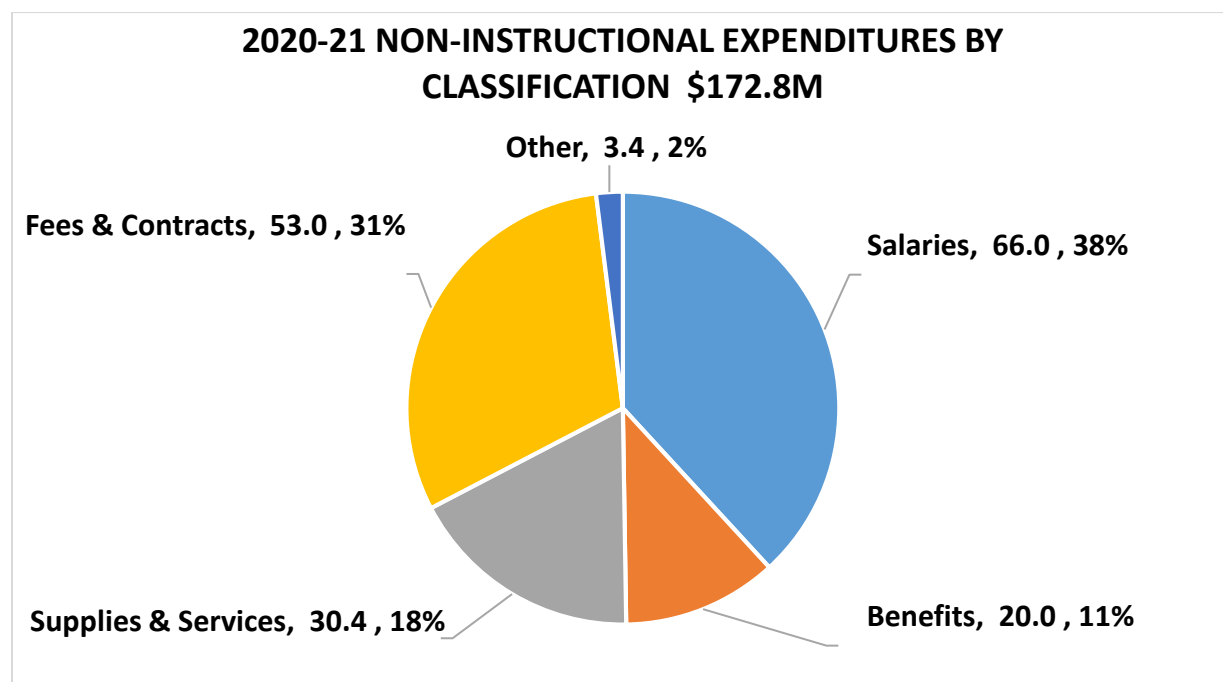
Volume V: Non-Instructional Related Expenditures

NON-INSTRUCTIONAL EXPENDITURES ARE NECESSARY TO SUPPORT STUDENT ACHIEVEMENT AND WELL-BEING

While the majority of TCDSB's expenditures support Instructional related activities, there are several functions within the organization that are Non-Instructional in nature, but still play a critical role in providing safe and enriching environments for students. They are also key to ensuring that stewardship of the Board's physical assets and monies are provided for with a high degree of quality. Non-Instructional Operating Expenditures can be summarized in four main areas: Administration and Governance, Transportation, School Operations and Maintenance, and Temporary Accommodations. Appendix 5A provides a detailed breakdown.

Administration and Governance expenditures include costs such as operating the Board office (Catholic Education Centre) and central facilities, system-wide based staff and expenditures, including supervisory officers and their support staff. Transportation expenditures includes costs to transport students between home and school, as well as costs for late buses, clubs and sport teams events and field trips. School operations and maintenance includes custodial, maintenance and school operations staff salaries and benefits, utilities, insurance and other expenditures to maintain clean and safe school environments. Other expenditures include funding for special purpose projects.

The following chart provides an overview of Non-Instructional related Expenditures by functional classification.



The chart below provides a comparison between the 2019-20 Revised Budget and the 2020-21 Budget Estimates by category. On the following page is a brief analysis of each line item (referenced by line #) explaining the differences between each year's budget.

NON-INSTRUCTIONAL EXPENDITURES INCREASES / (DECREASES) (\$000)

		2019/20 Budget Revised Estimates	Variance Incr./ (Decr.)	2020/21 Budget Estimates
	Non Instructional			
1	Administration and Governance	25,671	2,287	27,958
2	School Operations & Maintenance	98,172	3,589	101,761
3	Transportation	38,696	966	39,662
	Sub-total Non- Instructional	162,539	6,842	169,381
	Other			
4	Temporary Accommodation	3,222	213	3,436
	Total Expenditures			
	Non-Classroom	165,762	7,055	172,817

Non-Instructional Expenditures Variance Analysis –Appendix 5A provides further details.

- 1 Board Administration and Governance category saw an increase in salary and benefits costs of \$1.4M, proposed increase in 6 FTE positions in HR at a cost of \$0.5M (1 CUPE FTE to be covered by System Priority Funding), increase costs for the services of an Integrity Commissioner and Parliamentarian of \$0.2M. The remaining balance represents a conversion of PPF funding to GSN funding and is fiscally neutral to the board on an overall basis.
- 2 School Operations and Maintenance have increased \$3.6M due to increases in salary and benefits of \$1.0M, utility costs of \$0.7M, addition of 10.5 CUPE Custodial FTE from the Systems Priority Funding of \$0.7M. Insurance costs have increased by \$0.2M and a contingency has been set up to cover undetermined COVID – 19 related expenses of \$1.0M.
- 3 Transportation costs have a net increase of \$1.0M mainly due to the increase in the projected contract rates and a small increase for TTC tickets for CSLT members to attend general assembly meetings.

- 4 Temporary Accommodation costs have increased by \$0.2M due to increased expenditures related to work on portables.

The total FTE impact would be an increase of 16.5 staff positions. Due to additional funding received from the System Priority Funding TCDSB is able to increase staffing in School operations by 10.5 Custodial FTE in preparation for COVID-19 impacts in the fall. Additional investments are also being proposed in the Human Resources Division. Enhancements in Human Resources to respond to the increasing demands to support the system are proposed in the areas of Recruitment (2.0) FTE, Compensation and Benefits (1.0 FTE), Support Services (2.0 FTE) and Sick Leave and Disability (1.0 FTE).

Draft 2020-21 TCDSB Key Year Over Year Budget Impacts			
Non- Instructional	\$M	FTE	
		New	Saved
Revenue Increases			
System Priority Funding (From CUPE Central Agreements)	1.10		
Temporary Accommodation Grant	0.50		
Revenue Decreases			
School Operations School Area Factor (SAF) moving to 23:1	(0.83)		
Net Change to Revenues	0.77		
Expenditures Increases			
2020-21 COVID-19 Contingency	1.00		
Custodial positions Added Back ¹	0.40		5.00
New Custodial positions added from System Priority Funding	0.70	10.50	
Net Utility Cost Increases	0.70		
Enhancements to Human Resources Services	0.50	6.00	
Transportation Boundary Requirements	0.20		
Integrity Commissioner Office	0.15		
Parliamentarian Services	0.05		
Net Change to Expenditures	3.70		
Total Estimated Year Over Year Impacts (Funding Shortfall)	(2.93)	16.50	5.00
Delayed Bell time Optimization at International Language Schools (Funded from Reserve)		(\$1.6M)	
¹ Related to previous loss of 2018-19 System Priority Funding			

Toronto Catholic District School Board

Volume V: Appendices

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

NON INSTRUCTIONAL

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Director's Office	6,538,135	6,256,790	6,385,549	\$ 128,759	2.1%
Communications	676,825	651,930	819,156	\$ 167,226	25.7%
Human Resources	6,550,160	6,364,482	7,548,472	\$ 1,183,990	18.6%
Business Administration	4,989,827	4,932,581	5,298,282	\$ 365,702	7.4%
Legal Fees	997,456	1,125,000	1,125,000	\$ -	0.0%
Corporate Services	1,032,977	1,133,641	1,360,426	\$ 226,785	20.0%
Employee Relations	909,590	1,009,892	1,147,413	\$ 137,520	13.6%
Facilities Services & Planning Services	1,847,143	1,468,586	1,529,212	\$ 60,626	4.1%
Catholic Education Centre	2,771,522	2,603,586	2,621,081	\$ 17,495	0.7%
Transportation	37,324,760	38,696,479	39,661,690	\$ 965,210	2.5%
Operations & Maintenance	96,741,553	98,172,095	101,761,098	\$ 3,589,003	3.7%
Other Expenditures	138,284	124,841	123,771	\$ (1,070)	-0.9%
Temporary Accommodation	3,951,483	3,222,441	3,435,732	\$ 213,292	6.6%
TOTAL	\$ 164,469,714	\$ 165,762,346	\$ 172,816,883	\$ 7,054,538	4.3%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Director's Office

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Director/Supervisory Officers Salaries	\$ 2,929,612	\$ 3,179,543	\$ 3,310,122	130,579	4.1%
Director/Supervisory Officers Benefits	1,603,700	990,428	1,019,187	28,759	2.9%
Director & Supervisory Officers Professional Development	30,550	42,500	42,500	-	0.0%
Director & Supervisory Officers Other Expenses	58,730	43,680	43,680	-	0.0%
Office Support Staff Salaries	782,475	837,662	804,949	(32,713)	-3.9%
Office Support Staff Benefits	225,091	240,719	242,853	2,134	0.9%
Trustees & Student Trustees Honorariums	273,579	270,958	273,008	2,050	0.8%
Trustees & Student Trustees Other Expenses	265,281	281,540	279,490	(2,050)	-0.7%
OCSTA Annual Membership Fee	209,487	210,978	210,978	-	0.0%
OCSOA Membership Fees	41,899	32,895	32,895	-	0.0%
Director's Office					
Printing	4,767	15,000	15,000	-	0.0%
Telephone	951	2,500	2,500	-	0.0%
Supplies	110,543	98,388	98,388	-	0.0%
Contractual Services	1,470	10,000	10,000	-	0.0%
TOTAL	\$ 6,538,135	\$ 6,256,790	\$ 6,385,549	128,759	2.1%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Communications

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 462,060	\$ 452,075	\$ 575,566	123,490	27.3%
Benefits	153,330	129,913	173,648	43,735	33.7%
Supplies & Services					
Car Allowance	8,157	4,116	4,116	-	0.0%
Printing	2,455	7,500	7,500	-	0.0%
Telephone	2,551	4,000	4,000	-	0.0%
Supplies	48,273	54,326	54,326	-	0.0%
TOTAL	\$ 676,825	\$ 651,930	\$ 819,156	167,226	25.7%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Human Resources

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 4,349,274	\$ 4,215,261	\$ 5,078,429	863,168	20.5%
Benefits	1,442,788	1,211,340	1,532,162	320,822	26.5%
Central Temporary Staffing	231,642	85,000	85,000	-	0.0%
Summer Help (Temporary Staffing)	-	85,000	85,000	-	0.0%
Negotiation Costs	-	125,719	125,719	-	0.0%
New Teacher Induction Program NTIP Provision	50,000	50,000	50,000	-	0.0%
Workplace Safety Team Professional Development Fund	-	50,000	50,000	-	0.0%
Whistle Blower Security	14,711	75,000	75,000	-	0.0%
Central Bargaining - OCSTA	43,017	43,017	43,017	-	0.0%
Car Allowance	38,716	24,696	24,696	-	0.0%
Professional Development	13,515	15,000	15,000	-	0.0%
Printing	5,593	8,000	8,000	-	0.0%
Telephone	9,043	11,406	11,406	-	0.0%
Supplies	76,811	97,250	97,250	-	0.0%
Recruitment of Staff	98,873	80,000	80,000	-	0.0%
Professional Services	88,469	117,811	117,811	-	0.0%
Software Fees & Licensing Fees	87,707	69,982	69,982	-	0.0%
TOTAL	\$ 6,550,160	\$ 6,364,482	\$ 7,548,472	1,183,990	18.6%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Business Administration

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 3,563,724	\$ 3,746,476	\$ 3,928,557	182,081	4.9%
Benefits	1,139,940	1,076,625	1,185,246	108,621	10.1%
Supplies & Services					
Materials Management	5,044	9,116	9,116	-	0.0%
Payroll Services	30,972	28,920	28,920	-	0.0%
Business Services	51,461	46,444	46,444	-	0.0%
Printing Services	(79,141)	(100,000)	(100,000)	-	0.0%
Bank Charges & Other Fees	188,123	25,000	25,000	-	0.0%
Audit Fees	89,706	100,000	100,000	-	0.0%
Employee Expense Reimbursement Software Maintenance	-	-	75,000	75,000	100.0%
TOTAL	\$ 4,989,827	\$ 4,932,581	\$ 5,298,282	365,702	7.4%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Legal Fees

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Legal Fees & Services - General Corporate & Safe Schools	\$ 285,345	\$ 150,000	\$ 150,000	-	0.0%
Legal Fees & Services - Employee Relations	568,176	625,000	625,000	-	0.0%
Legal Fees & Services - Planning & Facilities	143,935	350,000	350,000	-	0.0%
TOTAL	\$ 997,456	\$ 1,125,000	\$ 1,125,000	-	0.0%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Corporate Services

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 733,029	\$ 742,736	\$ 755,137	12,400	1.7%
Benefits	220,705	213,440	227,825	14,385	6.7%
Professional Development	31,703	82,700	82,700	-	0.0%
Printing	704	1,200	1,200	-	0.0%
Telephone	1,404	2,000	2,000	-	0.0%
Supplies	24,507	26,088	26,088	-	0.0%
Contractual Services	10,856	57,861	57,861	-	0.0%
Software Fees & Licensing Fees	75	3,500	3,500	-	0.0%
Car Allowance	9,993	4,116	4,116	-	0.0%
Integrity Commissioner			150,000	150,000	100.0%
Parliamentarian			50,000	50,000	100.0%
TOTAL	\$ 1,032,977	\$ 1,133,641	\$ 1,360,426	226,785	20.0%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Employee Relations

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 674,927	\$ 739,848	\$ 834,188	94,340	12.8%
Benefits	193,821	212,610	251,675	39,064	18.4%
Professional Development	12,900	7,500	7,500	-	0.0%
Printing	2,670	10,000	10,000	-	0.0%
Telephone	1,671	3,000	3,000	-	0.0%
Supplies	16,211	13,770	13,770	-	0.0%
Professional Services	57	19,048	19,048	-	0.0%
Car Allowance	7,334	4,116	8,232	4,116	100.0%
TOTAL	\$ 909,590	\$ 1,009,892	\$ 1,147,413	137,520	13.6%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Facilities Services & Planning Services

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 1,356,582	\$ 1,099,799	\$ 1,134,266	34,467	3.1%
Benefits	435,700	316,049	342,208	26,159	8.3%
Supplies & Resources					
Facilities Services Department	6,925	12,243	12,243	-	0.0%
Capital Development Department	8,346	3,500	3,500	-	0.0%
Planning Department	18,961	18,000	18,000	-	0.0%
Development Services	5,558	2,995	2,995	-	0.0%
Admissions Department	958	1,000	1,000	-	0.0%
Facilities Legal Services Department	8,913	10,000	10,000	-	0.0%
Capital Planning Capacity Program	5,200	5,000	5,000	-	0.0%
TOTAL	\$ 1,847,143	\$ 1,468,586	\$ 1,529,212	60,626	4.1%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Catholic Education Centre

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Custodial Salaries	\$ 592,228	\$ 409,881	\$ 418,809	8,928	2.2%
Custodial Benefits	147,125	117,788	126,355	8,567	7.3%
CEC Facility Utilities & Maintenance	558,988	600,000	600,000	-	0.0%
CEC Amortization of Previous Building Improvements	1,473,181	1,475,917	1,475,917	-	0.0%
TOTAL	\$ 2,771,522	\$ 2,603,586	\$ 2,621,081	17,495	0.7%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

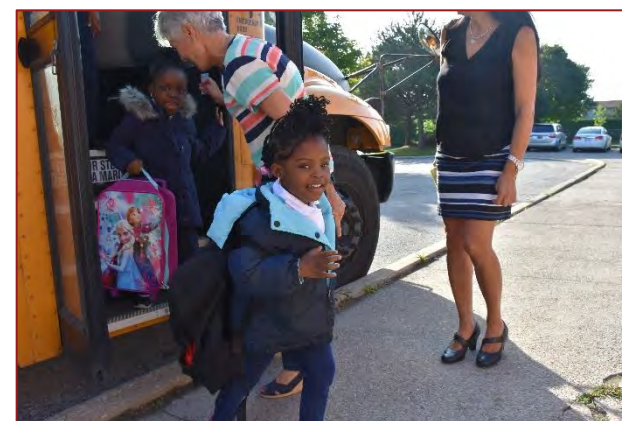
Transportation

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Administrative Salaries	\$ 963,261	\$ 1,009,290	\$ 1,020,208	10,918	1.1%
Administrative Benefits	268,461	249,958	237,913	(12,046)	-4.8%
Temporary Assistance	12,132	50,000	50,000	-	0.0%
Office Supplies & Services	101,500	131,900	131,900	-	0.0%
TRANSPORTATION - REGULAR INSTRUCTION					
Music	14,421	-	-	-	0.0%
Outdoor Education	15,840	-	-	-	0.0%
Excursions for Physically Challenged Students	15,560	14,675	14,969	294	2.0%
Ontario Schools Deaf & Blind	27,500	92,599	94,451	1,852	2.0%
Regular Home to School	18,333,544	17,086,393	17,357,902	271,509	1.6%
New Routes & Growth	-	-	246,973	246,973	100.0%
Student Safety	85,689	65,631	70,076	4,445	6.8%
Safe Schools	-	13,841	14,118	277	2.0%
Remedial Language	131,776	109,433	111,622	2,189	2.0%
Regular Transit Fares for Scholars & Children	29,326	34,509	36,114	1,605	4.7%
Safe Schools Transit Fares (Scholars)	6,342	15,312	16,024	712	4.7%
Summer School	341,957	474,257	486,444	12,187	2.6%
Bilingual Program Transit Fares (Scholars & Children)	24,246	30,997	32,438	1,441	4.7%
Exceptional Circumstances (Tickets)	442,736	494,386	537,375	42,989	8.7%
Fuel Escalation Charge Provision	141,713	160,000	170,000	10,000	6.3%
Software Fees & Licenses	57,386	180,926	180,926	(0)	0.0%
Transportation Consortium	99,014	124,605	150,639	26,034	20.9%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Transportation

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
TRANSPORTATION - SPECIAL EDUCATION					
Vision, Hearing & Speech	1,968,090	2,297,409	2,343,357	45,948	2.0%
Medical & Physically Challenged	8,148,677	8,921,822	9,100,259	178,436	2.0%
Special Education Transit Fares for Adults	-	4,653	4,869	216	4.7%
Developmentally Disabled Transit Fares for Scholars	-	7,975	8,346	371	4.7%
Special Transit Fares for Scholars & Children	125,824	245,454	256,867	11,414	4.7%
Developmentally Disabled	633,067	593,967	605,847	11,879	2.0%
Care & Treatment & Correctional Facilities Programs	821,375	1,101,540	1,123,571	22,031	2.0%
Special Education	3,653,375	4,274,636	4,360,128	85,493	2.0%
Co-operative Education (Special Education & W/C) & Transit Tickets	680,471	865,350	898,354	33,004	3.8%
ONE-TIME TRANSPORTATION SERVICES					
One-time Transportation Services due to New School Construction	\$ 181,477	\$ 44,960	\$ -	(44,960)	-100.0%
TOTAL	\$ 37,324,760	\$ 38,696,479	\$ 39,661,690	965,210	2.5%



2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Operations & Maintenance

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Salaries	\$ 45,475,022	\$ 47,089,486	\$ 47,783,741	694,255	1.5%
Benefits	13,108,903	14,469,627	14,672,589	202,962	1.4%
Utilities	19,120,373	19,816,492	20,285,351	468,859	2.4%
Insurance	2,884,282	2,450,000	2,650,000	200,000	8.2%
Professional Development Provision	51,794	135,793	93,445	(42,348)	-31.2%
Printing and Photocopying	2,221	8,258	4,097	(4,161)	-50.4%
Plant Operations Supplies	1,248,412	1,206,501	1,224,713	18,212	1.5%
Automobile Reimbursement	109,353	60,709	60,709	-	0.0%
Travel Expense Allowance	81,072	110,166	110,166	-	0.0%
Vehicle Fuel	137,847	130,000	130,000	-	0.0%
Repairs-Custodial Equipment	273,154	150,000	150,000	-	0.0%
Telephone Expense	111,084	128,096	106,432	(21,664)	-16.9%
Office Supplies and Services	55,472	32,597	23,097	(9,500)	-29.1%
Maintenance Supplies and Services	4,956,221	3,585,723	5,019,174	1,433,451	40.0%
Vehicle Maintenance and Supplies	174,498	178,000	178,000	-	0.0%
Replacement Furniture & Equipment	385,879	254,938	-	(254,938)	-100.0%
Additional Equipment - Vehicles	325,211	-	-	-	0.0%
Rental Lease Vehicles	63,247	75,000	-	(75,000)	-100.0%
Other Professional Fees (Health & Safety)	193,545	175,000	181,552	6,552	3.7%
Other Contractual Services	7,983,963	8,115,709	8,068,033	(47,676)	-0.6%
COVID-19 Contingency	-	-	1,020,000	1,020,000	100.0%
TOTAL	\$ 96,741,553	\$ 98,172,095	\$ 101,761,098	3,589,003	3.7%

2020-21 BUDGET EXPENDITURE ESTIMATES BY FUNCTIONAL CLASSIFICATION

Other Expenditures

Expenditures	2018/2019 Actuals	2019/2020 Revised Estimates	2020/2021 Estimates	Difference	
				\$	%
Parental Involvement Funding	137,142	122,841	121,771	(1,070)	-0.9%
Partnership Development Department - Office Supplies & Services	1,142	2,000	2,000	-	0.0%
TOTAL	\$ 138,284	\$ 124,841	\$ 123,771	(1,070)	-0.9%



Toronto Catholic District School Board

Volume VI: Financial Sustainability

FINANCIAL SUSTAINABILITY REQUIRES LOOKING FORWARD

School Board funding is almost entirely dependent on Provincial grants. Large portions of these grants remain stable year over year and therefore the TCDSB is able, to a certain extent, consider its sustainability beyond an annual budget process. Historically, much concentration is placed on balancing the funding received by the Province with the planned expenditures for the year. Often a



Board may face one- time increases or decreases in expenditures, which puts the budget out of balance. It also may be faced with “structural deficits” arising from legislative or labour arbitration decisions essentially placing an ongoing cost burden that is greater than the funding received by the Province. In order to remain sustainable the TCDSB should consider funding strategies that are beyond an annual view and that works within the current legislative permissions granted to it by the Province.

The TCDSB has established an Operating Contingency Reserve

The Operating Contingency reserve approved by the Board in 2018-19 budget process acts as a contingency to offset future in-year deficits. This Reserve approved by the Board must operate with a minimum and maximum amount. The minimum would be 1% of the operating budget, while the maximum amount held in the reserve would be 2% of the operating budget. It should be noted that the Province has indicated that 2% is the optimal amount to be held in contingency. The Operating Contingency Reserve has a balance of \$23.0M at the start of the 2019-20 fiscal year.

This reserve may play a crucial role in the 2020-21 school year given the uncertainties surrounding COVID – 19. While an in-year line item has been proposed of \$1.0M as an operating contingency this reserve provides a further backstop to any overspending that may occur.

A RESERVE STRATEGY IS NECESSARY TO COMPLEMENT AN ACCUMULATED SURPLUS AND MITIGATE THE RISK AGAINST IN-YEAR DEFICITS

The Education Act allows School Boards to create something called “Reserves”. These are special purpose type funds that are restricted to a specific type of expenditure and can be funded by the Accumulated Surplus.

During the 2018-19 budget process, the TCDSB board approved the establishment of strategic reserves funded from accumulated surpluses, which may fund future projects, provide for operating contingencies, and provide funding for unexpected events and/or legislated liabilities.

Reserve funds play a very important role in TCDSB finances and provides a strong indicator of TCDSB's overall financial health. For this reason, the management of reserve funds is vitally important.

Staff brought forward a Reserve Policy that was approved by the board in this fiscal year 2019-20. The policy is intended to establish consistent guidelines and standards, which will assist in the administration of reserve funds in a responsible and consistent manner.



RESERVE FUND CLASSIFICATIONS AND TYPES

Reserve funds are classified into the following three categories:

Strategic Reserve Funds (Discretionary)

These reserve funds can be used to better plan for the implementation of projects over the long-term. These funds will be used for high priority projects critical to the success of the organization moving into the future. These are fiscally prudent investments given their broad impact on the organization.

Reserve Funds for One-Time Projects (Discretionary)

An allocation of funds for which the Board of Trustees earmark, at their discretion, funding for a future expenditure, liability or other purpose. Funding is typically determined during the budget estimates, revised estimates or year-end financial results. These reserves are funded from various sources including, but not limited to, allocated revenues, accumulated surpluses, and dedicated contributions, etc.

Unspent funds during a fiscal year can be transferred to the Reserve only if the financial statements of the Board reflect an in-year and accumulated surplus position in the current fiscal year. The amount of unspent funds to be transferred is subject to change depending on the available in-year surplus as reported on the final year-end financial statements.

Reserve Funds (Obligatory)

Obligatory Reserve funds are prescribed for specific purposes through the Education Act or, act as a contingency to offset future in-year deficits. For example, mandated reserves exist for Education Development Charges (EDCs) and Proceeds of Disposition (POD).

Appearing below is the a list of the Strategic Reserve funds set-up for the TCDSB and a plan as to how these reserves funds will be used in the future.

Strategic Reserve (Discretionary)

Information Technology Strategic System Reserve: This reserve will be used for the long-term financial planning for the replacement and/or update of major enterprise-wide systems. Fund Balance as of August 31, 2019 is \$20.6M

Projects schedule for current and future years.

- Year 1 and 2 of Student Information System Project is estimated to cost \$7.5M. The overall project was approved by Board in January 2020 at \$14.1M over the next 3 to 4-year period.
- The SAP system used for Finance, HR, and Facilities is due for replacement before 2025 as the vendor will no longer support the older version of SAP which has been running since 2000. To prepare for this project Board will need do an assessment and preplanning work in 2020/21 at a cost of \$0.2M. A full replacement of SAP is expected to be a significant expense similar in scale to the Student Information System project.
- The HR Recruitment department needs a new Talent Management System to help modernize and streamline hiring and on boarding practices at the TCDSB. Trustees have asked staff to accelerate this effort. Based on some high-level estimates, staff are proposing to \$3.5M (expenditures to be spread over a two-year implementation period).
- The Board is need of new public website. The project was approved by the Board of Trustees in December 2019 at a cost of \$0.5M for implementation in the 2020/21 school year.

Projected end balance of the IT Strategic Systems Reserve in 2020/21 is expected to be \$10.2M with an additional \$8.1M already planned or committed in future years. This leaves approximately \$2. 3M for future new projects. The small amount likely means that additional contributions to this reserve will need to be made to meet future demands.

	Year	\$M
Opening balance	August 31, 2019	20.6
Student Information System	2019-20 to 2022-23	14.1
SAP Project	2020-21	0.2
Talent Management System	2020-21 to 2021-22	3.5
Public Web Site	2020-21	0.5
Projected Ending Balance after Commitments		2.3

Administrative Facility Reserve: This reserve restricts funding for the renewal activities of administrative buildings for which most PPF and Capital grants from the Province do not provide funding. Fund Balance as of August 31, 2019 is \$3.8M

Proposed projects schedule for current and future years.

Catholic Education Centre:

	\$M
Security Desk reconfiguration	\$ 0.15
Washroom renovations	\$ 0.28
Lobby wall refinishing	\$ 0.01
Power washing exterior	\$ 0.05
Parking Garage 1 st floor repairs	\$ 1.10
3 rd Floor Workstation reconfigurations to increase capacity	\$ 0.05
First Floor conversion of former York U space	\$ 0.02
Post-COVID-19 Safety modifications	\$ 0.10

East Facilities:

Parking lot repaving and drainage repairs	\$ 0.15
Building envelope replacements (windows, roof, etc.)	\$ 0.60
Workstation reconfigurations	\$ 0.04

West Facilities:

Drainage repairs in parking lot	\$ 0.07
Washroom renovations	\$ 0.10
Workstation reconfigurations	\$ 0.04
Building envelope upgrades	\$ 0.30

Total **\$ 3.06M**

Projected end balance after commitments of Reserve is expected to be \$0.74M

Student Equity Strategic Reserve: This reserve sets aside monies that can be applied towards various equity initiatives across the Board. Fund Balance as of August 31, 2019 is \$2.6M

Projects schedule for current and future years.

- \$0.12M transferred to the playground reserve (approved by Board in-year)
- \$0.5M for one-time school block budget enhancements in 2020-21 and 2021-22 (allocated on an equity basis).
- On an annual basis, allocate an additional \$100,000 from the Student Equity Reserve to the Angel Foundation, so long as the reserve stays in a positive balance in each given year.
- That the already approved and unused Community Use of Schools (Priority School Initiative) funding for the 2019-20 year be carried forward to the 2020-2021 year.
- \$0.5M to help defray cost of procurement of devices on a permanent basis for students in need from an equity perspective due to new Distance Learning models driven by COVID-19 (approved through Board motion). It should be noted that should the Provincial government provides additional technology funding that this reserve draw may not be necessary. Additional funding is expected in the near future for this purpose.
- Considerations for the remainder include:
 - Potential to allocate in 2020-21 to the previous cancelled “Priority School Neighbourhood” funding directed at Community Use of Schools for not-for-profit organizations on an equity basis.

Projected end balance of Reserve is expected to be approximately \$1.0M

	Year	\$M
Opening balance	August 31, 2019	2.6
Playground Reserve contribution	2019-20	0.1
Procurement of Devices-IPads	2020-21	0.5
Angel Foundation	2020-21	0.1
Community use of Schools	2020-21	0.3
School Block Budget enhancements	2020-21 to 2021-22	1.0
Projected Ending Balance after commitments		0.6

Information Technology Infrastructure Reserve Fund: This fund will be used for the replacement of Information & Communication Technology hardware equipment. Fund Balance as of August 31, 2019 is \$7.8M

Projects schedule for current and future years.

- The TCDSB phone system is over 20 years old and in critical needs of replacement. TCDSB is in the process of completing a thorough review of options to replace the phone system. A preliminary review estimates the one time replacement cost of the phone systems to be \$3.5M
- The TCDSB needs to replace some core servers and storage systems in the main data centre that support all systems. The cost of this hardware is estimated to cost \$0.3M in 2020-21.
- The TCDSB needs to upgrade older Wi-Fi systems at 24 Secondary Schools. The cost for this upgrade is \$2.5M
- TCDSB needs to replace over 1000 computers in secondary school ComTech computer labs at a cost of \$0.6M.

Projected end balance of Reserve is expected to be \$0.9M

	Year	\$M
Opening balance	August 31, 2019	7.8
Telephone System	2020-21	3.5
Wi-Fi Systems at 24 Secondary Schools	2020-21	2.5
Replace Computers at Secondary Schools	2020-21	0.6
Core IT infrastructure	2020-21	0.3
Projected Ending Balance after commitments		0.9

Trustee Strategic Initiatives Reserve: This fund will be used to fund Board of Trustee strategic initiatives. Fund Balance as of August 31, 2019 is \$0.05M

Projects schedule for current and future years.

Board to provide direction during the course of the year.

Ward Priorities School Playground Reserve: This fund will be used to fund school playground equipment. Fund Balance as of August 31, 2019 is \$1.2M. The Board also designated \$0.12M from the Equity Reserve to the School Playground Reserve.

The Board of Trustees on July 16, 2020 approved an increase in the base funding for the Playground reserve to 200,000 per Ward and retain all existing rules and subsidies for the applications for that funding; and the Strategic Reserves policy be directed to the Governance and Policy Committee to consider a revision to this policy to allow for increased funding of the Playground Reserve.

Projects schedule for current and future years.

Playground Reserve application deadline was extended to May 22, 2020, due to COVID-19. Most decisions regarding the projects have been made by selection committees involving Trustees, senior staff, landscape staff and parent representatives. The project listing is not yet available, but will be shared with the Board once prepared. The entire amount of \$1.32M is expected to be used by summer 2021.

Projected end balance of Reserve is expected to be \$0. Should there be a surplus at the end of the 2019-20 fiscal year, the first \$2.4M will be allocated to the Playground Reserve as per the Board's Reserve's Policy.

Toronto Catholic District School Board

Volume VI: Appendices

List of Reserves	2018-19 Year End (\$M)
Administrative Facilities	3.80
Capital Planning Capacity	0.52
Catholic School Parent Council	2.02
Committed Capital Projects	0.61
Human Resource	0.34
International Students	1.70
Information Technology Infrastructure	7.81
Information Technology Strategic Investment System	20.62
Operating Contingency	23.04
Parking	3.20
Pastoral Plan	0.07
Professional Development	0.15
Playground Improvements	1.20
Religious Materials	1.40
School Block Budget	5.42
Student Equity	2.60
Transportation	1.60
Trustee unspent Budgets Board Motion	0.10
Trustee Strategic Initiatives	0.05
Total Reserves	\$76.25